An analysis of the Certificate of the Theory of Accounting knowledge and knower structures: A case study of professional knowledge

A thesis submitted in fulfilment of the requirements for the degree of

Doctor of Philosophy: Education (Higher Education Studies)

Rhodes University

Thandeka F Mkhize

January 2015
ABSTRACT

This research project explores issues around the poor throughput and high dropout rate in the Certificate of the Theory of Accounting (CTA) by focusing on Accounting knowledge as an object of study. The CTA was identified as a serious block in the steps that one needs to go through on the journey to becoming a Chartered Accountant. Having a clear understanding of Accounting knowledge can lead to finding ways that can make the subject more accessible to students from diverse backgrounds. This study contributes to understanding Accounting knowledge at the CTA level with the aim of clearly delineating its legitimate knowledge and knower structures. It answers the following two research questions:

• What constitutes legitimate knowledge structures in the CTA?
• What constitutes legitimate knower structures in the CTA?

Academics from nine universities and representatives of the South African Institute of Chartered Accountants (SAICA) participated in this study. Data was collected through interviews, observation and document analysis. Eighteen CTA lecturers and two members of the SAICA management team were interviewed. Three universities provided documents on their practices, which included learner guides, examination papers, suggested answers, lecture notes, tutorials and other curriculum documents for each of the four CTA subjects. SAICA provided the competency framework and examinable pronouncements. A conference that was jointly hosted by SAICA and International Financial Reporting Standards (IFRS) Foundation was observed.

This study used Critical Realism as its ontological underpinnings and Legitimation Code Theory (LCT) as its substantive theory. It used the Specialisation and Autonomy principles of LCT to analyse the data. Specialization establishes the ways agents and discourses within a field are constructed as special, different or unique and thus deserving of distinction and status (Maton, 2014). The principle of Autonomy is concerned with the extent to which the field is self-governing and can do things of its own free-will (Maton, 2004).

The study found that the CTA has a hierarchical knowledge structure, which means that when new knowledge is created in Accounting it is integrated into existing knowledge, resulting in coherent and integrated knowledge. CTA also has a hierarchical curriculum structure. While horizontal curriculum structures evolve through the replacement of existing knowledge by new approaches and content, a hierarchical curriculum typically grows...
through integration and subsumption of new knowledge into pre-existing knowledge and it relies on the acquisition of knowledge developed in previous modules or levels of study.

Legitimation Code Theory through the principle of Specialization allows for the mapping of epistemic relations, or relations to knowledge, and social relations, or relations to knowers, in order to establish its dominant code. This study found that the CTA has a knowledge code, that is, it has stronger epistemic relations and weaker social relations. Stronger epistemic relations were evident in that its focus was on the skills and knowledge that the students needed to acquire for successful study in the CTA. Weaker social relations were evident in that the CTA places greater emphasis on the knower’s ability to master the knowledge and practices that are taught in the CTA rather than on who the knowers are and how they can be identified.

The study found that the CTA opens itself to be accessed by diverse knowers through training in its disciplinary methods and procedures. This means that anybody, regardless of personal and cultural attributes, is considered able to acquire the legitimate knowledge through training in the target knowledge, procedures and skills. The study further found that the CTA places strong emphasis on Accounting concepts and theoretical knowledge that students have to understand. This forms the basis on which students build the understanding of the disciplinary procedures and processes. The CTA also places strong emphasis on the mastery of Accounting specific principles and procedures that are used when solving problems in case studies and in the real world.

The CTA as a professional programme shifts knowledge from professional practice to the classroom and in turn shifts disciplinary knowledge from the classroom to professional contexts. However, there is limited research produced by Accounting academics in universities. Therefore, there is limited disciplinary knowledge, if any, in the CTA that is recontextualised from universities to the world of work even though the CTA is offered in universities, where creation of new knowledge is generally considered to be a central function.

The CTA field is structured in a hierarchy in the sense that agents and institutions occupy dominant and subordinate positions. SAICA was found to hold a dominant position in that it held great influence over what was considered to be legitimate curriculum knowledge. One of the mechanisms which seems to determine the structure of the field is the pass rate in the ITC (Initial Test of Competence). Universities that have a high pass rate in the ITC are perceived as better institutions and thus more powerful compared to those that have lower
pass rates, despite the fact that they often serve significantly different socioeconomic groupings of students.

There are only two types of universities that are accredited by SAICA to offer its programmes, traditional universities and comprehensive universities. Generally traditional universities are perceived to have more power compared to comprehensive universities. However, the role played by SAICA as a professional association ensuring that all universities adhere to their policies is more important than institutional type in the CTA field. Both traditional universities and comprehensive universities grapple with the same issues and both have to adhere to SAICA accreditation requirements.

Because the CTA has a hierarchical curriculum structure, students have to learn cumulatively. For cumulative learning to occur there must be scaffolding of knowledge by lecturers and articulation of tacit knowledge. There is therefore a need for explicity in teaching. Knowledge learned at undergraduate level forms the foundation on which the understanding of knowledge that is learnt at CTA level is built. There is a need to consider how social justice might not be achieved in the CTA if students from diverse backgrounds are expected to manage the cumulative nature of the CTA’s very full curriculum so as to attain access to the social and epistemic power it offers. This might be exacerbated if the weaker social relations in the curriculum play into a lack of focus on students as potential knowers. The continued racially differentiated success rates in the training of chartered accountants makes it necessary to conduct further research on student access and success and to extend this study of the curriculum structure to a focus on students’ experiences in the classroom. The study suggests that a code clash may be at play and that the knowledge code focus on knowledge, skills and practices as ‘neutral’ may inhibit sufficient focus on student learning.
ACKNOWLEDGEMENTS

I would like to express my sincere gratitude to the following people who have contributed immensely to the completion of this dissertation.

- Prof Sioux McKenna, you were my north star on this journey even during the darkest of times you guided me. Without your dedication and guidance as a supervisor having a PhD would have remained an impossibility for me. I know you are not pleased with having “i, o, u” (I owe you) in the middle of your name but “I owe you” a debt that I do not think I will be able to repay in this lifetime. Ngiyabonga.
- Prof Chrissie Boughey and the entire CHERTL staff, thank you for believing in me and for your support over the years.
- Rhodes University, I never once felt like a number, the individual attention I received revived the hope I have for a student centred South African higher education system that produces high quality results.
- Prof Karl Maton, you shared with me your knowledge and time so selflessly. Thank you for your support, I hope someday I will be able to pay it forward.
- Susan Blair and Carmen Fitzgerald, although we have never met, the wonders of technology made it possible for you to help me with this dissertation.
- Penny Niven, you helped me through some of the most challenging times of this journey.
- Mary Hulley, Maynor and Themba for making my stay in Grahamstown comfortable.
- Dr S. Fikeni, you opened doors that would have been impossible for me to open on my own. Enkosi.
- Prof Jaya Raju, for laying a solid foundation that is about to start yielding results.
- SAICA for your participation and support from the beginning right until the end.
- Lecturers that participated, without your contribution I would not have a dissertation.
- Last but certainly not least, to my family oMkhize, Khabazela, Gcwabe kaZihlandla, oNhlama eyaphelele etsheni ngokuphana, ngokukhulu ukuzithoba ngiyabonga:
  - K. G. Mkhize, you put your life on hold so as to support me through this journey. All my life you have been there holding my hand, you are brotherly love personified.
  - B. D. Mkhize, nothing beats being the youngest because you get showered with love. Thank you for your love and support. You are the best mom ever.
To my family members and loved ones that passed on whilst I was on this journey. I am because you were and continue to be. . . . Until we meet again, adios.

I truly appreciate and I am greatly humbled by all the love, support and help I received from various people on this journey.

This study would not have been possible without the financial support from the South African National Research Foundation (NRF), Atlantic Philanthropies and the Association of Commonwealth Universities.
# Table of Contents

**Abstract** ................................................................................................................................. i

**Acknowledgements** .................................................................................................................... iv

**Chapter One - Introduction** ........................................................................................................ 1

1.1 Introduction ................................................................................................................................. 1

1.2 Accounting in South Africa ........................................................................................................ 2

1.3 Context of the Study ..................................................................................................................... 4

1.4 The Focus on Knowledge ............................................................................................................ 6

1.5 Significance of the Study ............................................................................................................. 8

1.6 Social Justice ............................................................................................................................... 10

1.7 Purpose of the Study .................................................................................................................. 13

**Chapter Two – Conceptual Framework** ..................................................................................... 15

2.1 Introduction ................................................................................................................................. 15

2.2 CTA Education .......................................................................................................................... 15

2.3 Academic Structure of the CTA ................................................................................................. 20

2.4 The Concept of “Professionalisation” ......................................................................................... 22

2.5 The Idea of Knowledge in Education Research ......................................................................... 30

2.6 Epistemological Access .............................................................................................................. 37

2.7 Professional Knowledge ............................................................................................................. 41

2.8 Conclusion ................................................................................................................................ 45

**Chapter Three – Theoretical Framework** ................................................................................ 46

3.1 Introduction ................................................................................................................................. 46

3.2 Critical Realism .......................................................................................................................... 46

3.2.1 Layered Ontology .................................................................................................................. 47

3.2.2 Ontological Realism .............................................................................................................. 49

3.2.3 Judgemental Rationality ........................................................................................................ 49

3.2.4 Epistemic Relativism ............................................................................................................. 50

3.2.5 Undertaking Critical Realist Research .................................................................................. 51

3.3 Legitimation Code Theory (LCT) ............................................................................................. 53

3.3.1 Knowledge Structures .......................................................................................................... 54

3.3.2 Horizontal Knowledge Structures ....................................................................................... 55

3.3.3 Hierarchical Knowledge Structures .................................................................................... 57

3.4 Legitimation Code Theory Principles ....................................................................................... 58

3.4.1 Specialisation ......................................................................................................................... 59

3.4.2 Knower Structures ............................................................................................................... 60
3.4.3 Knowledge Code ........................................................................................................... 62
3.4.4 Knower Code ................................................................................................................ 63
3.4.5 Elite Code ....................................................................................................................... 65
3.4.6 Relativist Code .............................................................................................................. 65
3.5 KNOWER STRUCTURERS AND GAZES ........................................................................ 65
3.6 BACKGROUND TO THE 4K MODEL ............................................................................... 66
3.6.1 The 4K Model ............................................................................................................... 66
  3.6.1.1 Discursive and Ontic Relations ............................................................................... 67
  3.6.1.2 Interactional and Subjective Relations ..................................................................... 71
3.7 AUTONOMY ...................................................................................................................... 76
3.8 CONCLUSION ................................................................................................................... 77
CHAPTER FOUR – RESEARCH METHODOLOGY ................................................................. 78
  4.1 INTRODUCTION ............................................................................................................... 78
  4.2 RESEARCH QUESTIONS ................................................................................................. 78
  4.3 RESEARCH SITES .......................................................................................................... 79
  4.4 DATA COLLECTION ......................................................................................................... 82
  4.5 VALIDITY AND RELIABILITY ........................................................................................... 88
  4.6 DATA ANALYSIS ............................................................................................................ 89
  4.7 RESEARCH CONSTRAINTS AND ENABLEMENTS ............................................................ 93
  4.8 ETHICS .............................................................................................................................. 94
  4.9 CONCLUSION ................................................................................................................... 96
CHAPTER FIVE – KNOWLEDGE STRUCTURES ................................................................... 97
  5.1 INTRODUCTION ............................................................................................................... 97
  5.2 HIERARCHICAL KNOWLEDGE STRUCTURE ................................................................. 97
  5.3 SPECIALISATION: EPISTEMIC RELATIONS OF THE CTA ............................................. 103
  5.4 SPECIALISATION: SOCIAL RELATIONS OF THE CTA .................................................. 106
  5.5 INSIGHTS OF THE CTA ................................................................................................... 117
    5.5.1 Purist Insight ............................................................................................................ 122
  5.6 CONCLUSION ................................................................................................................... 123
CHAPTER SIX – LEGITIMATE KNOWERS ......................................................................... 124
  6.1 INTRODUCTION ............................................................................................................... 124
  6.2 HORIZONTAL KNOWER STRUCTURE ........................................................................... 124
  6.3 CTA GAZE ....................................................................................................................... 126
  6.4 SOCIALITY AND VERTICALITY OF A TRAINED GAZE .................................................... 132
  6.5 ACQUIRING KNOWLEDGE IN A TRAINED GAZE .......................................................... 133
  6.6 CONCLUSION ................................................................................................................... 138
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEVEN</td>
<td>7.1 INTRODUCTION</td>
<td>139</td>
</tr>
<tr>
<td></td>
<td>7.2 CTA AS A REGION</td>
<td>139</td>
</tr>
<tr>
<td></td>
<td>7.3 AUTONOMY</td>
<td>143</td>
</tr>
<tr>
<td></td>
<td>7.3.1 Positional Autonomy</td>
<td>143</td>
</tr>
<tr>
<td></td>
<td>7.3.2 Relational Autonomy</td>
<td>150</td>
</tr>
<tr>
<td></td>
<td>7.4 WEAKLY INSULATED HETEROMOUS PRINCIPLES</td>
<td>155</td>
</tr>
<tr>
<td></td>
<td>7.5 CONCLUSION</td>
<td>158</td>
</tr>
<tr>
<td>EIGHT</td>
<td>8.1 INTRODUCTION</td>
<td>159</td>
</tr>
<tr>
<td></td>
<td>8.2 KNOWLEDGE STRUCTURE</td>
<td>160</td>
</tr>
<tr>
<td></td>
<td>8.3 KNOWER STRUCTURE</td>
<td>162</td>
</tr>
<tr>
<td></td>
<td>8.4 AUTONOMY</td>
<td>163</td>
</tr>
<tr>
<td></td>
<td>8.5 SOCIAL JUSTICE IN THE CTA</td>
<td>164</td>
</tr>
<tr>
<td></td>
<td>8.6 ACCESSING DISCIPLINARY KNOWLEDGE IN HIGHER EDUCATION</td>
<td>167</td>
</tr>
<tr>
<td>REFERENCES</td>
<td></td>
<td>171</td>
</tr>
<tr>
<td>A</td>
<td>APPENDIX A: CA EDUCATION AND TRAINING PROCESS</td>
<td>179</td>
</tr>
<tr>
<td>B</td>
<td>APPENDIX B: LEVELS OF COMPETENCIES</td>
<td>180</td>
</tr>
<tr>
<td>C</td>
<td>APPENDIX C: INTERVIEW QUESTIONS FOR LECTURERS AND SAICA STAFF</td>
<td>183</td>
</tr>
</tbody>
</table>
CHAPTER ONE - INTRODUCTION

1.1 INTRODUCTION

Knowledge is the foundation of education. It is the creation, curriculation, teaching and learning of knowledge that forms education. One current debate about higher education in South Africa is dominated by two viewpoints: the liberal education discourse and the vocational education discourse, often held in opposition to one another. The vocational education discourse sees the role of knowledge and the curriculum as being to develop a society that is able to respond to the needs of the economy. It “demands that graduates are able to deliver value from their first day in the workplace, it is concerned with what can graduates do” (Case, 2011:3). Liberal education discourse sees education as an end in itself. These conflicting discourses have for a long time dominated how society perceives knowledge and how it perceives the role of higher education, including how the curriculum is developed by higher education and other education stakeholders. However, what these debates do not foreground is how access to knowledge and the curriculum needs to take into account both the nature of the target knowledge and the different backgrounds of students so that opportunities to learn and acquire powerful knowledge can be made equally available to all students irrespective of their life experiences.

Higher education plays key roles in society, including contributing to economic development, cultivation of highly educated people; research and scholarship; engagement with the intellectual and cultural life of societies; democracy and democratic citizenship and engagement with development needs and challenges (Badat, 2010). It is therefore imperative that measures to ensure access and success in higher education for all are put in place. This can help to ensure that the need for increased numbers of graduates is met and that the demographic profile of those who graduate is representative of the South African population.

Providing equal access to knowledge in a country like South Africa that has ongoing issues of racial oppression and discrimination is an issue of social justice. The White population, which was the politically dominant group during apartheid, had more financial and infrastructural resources and therefore had better quality education compared to other racial groups especially Africans who had the least access to resources. The effects of this system can still be felt currently as African students have the lowest retention and graduation rates in higher education (Council on Higher Education, 2009, Council on Higher Education 2013). For social justice to be experienced in higher education this inequality needs to be addressed.
One key characteristic of a strong curriculum should be its capacity to enable students from diverse backgrounds to acquire new knowledge in the target disciplines. In theory, the curriculum could have this capacity if it is based on clear understanding of knowledge as developed in social contexts by specialists because then it can be possible to build other specialist communities and networks to provide the necessary support to make the curriculum more accessible to students from diverse backgrounds (Young, 2008b).

This study is situated in one such specialist community. It is about the Certificate of the Theory of Accounting (CTA), which is the fourth year of the professional qualification which one needs to complete in order to qualify to be a chartered accountant. The study is located in the South African context, which has a huge shortage of chartered accountants whilst this qualification has a very high failure and drop-out rate. It uses interviews with CTA lecturers and documents such as learner guides from various South African universities as data sources to explore this qualification. This study seeks to contribute not only to our understanding of the role of knowledge generally and to this study site specifically but also seeks to contribute to understanding the dynamics of the shortage of chartered accountants by analysing the CTA.

1.2 ACCOUNTING IN SOUTH AFRICA
Chartered accountants have an important role to play in developing countries like South Africa by ensuring transparency and accountability in all business transactions and thereby contributing towards sustainable economic growth. They play an important role in both the public and private sector in ensuring good corporate governance by keeping and auditing financial and tax records. It is also important that government, investors and business people have access to credible business information so that they can make informed investment and business decisions. Chartered accountants are able to contribute to the availability of such information by preparing and auditing financial statements. They also provide informed advice about investment opportunities (Agbiboa, 2012).

A country's economic growth depends on proper handling of finances, and saving costs is an important activity in this regard (Samuel, 2010). Chartered accountants provide advice on the best cost saving measures using Cost and Management Accounting information and tools. Chartered accountants are also trained to identify financial corruption, the economy will not grow in an environment where resources are misappropriated (Agbiboa 2012). Chartered accountants’ duties are based on national and international standards of practice which have clear guidelines in identifying indicators of fraud and other irregularities, and reporting these to the highest levels of authority (Samuel, 2010). For all these reasons, chartered accountants play a central and indispensable role in creating and supporting an
environment that is conducive for economic growth, an issue that has special pertinence for developing countries.

In order to be able to perform all these duties, chartered accountants go through a rigorous education and training process which takes a minimum of seven years (See Appendix A). Someone who wants to be a chartered accountant has to go through the following process:

- Complete a South African Institute of Chartered Accountants (SAICA) accredited undergraduate BCom degree;
- Complete a SAICA-accredited one-year post-graduate programme (Certificate in the Theory of Accounting (CTA) or equivalent) for access into SAICA’s Part I of the Qualifying Examination;
- Pass Initial Test of Competence (ITC);
- Complete a three-year training programme at a SAICA-accredited training provider, either inside public practice or outside of public practice;
- Successfully complete a six-month specialisation course; and
- Pass SAICA’s final examination in either auditing or financial management.

(South African Institute of Chartered Accountants, 2012a)

A chartered accountant therefore can be defined as someone who has at least an National Qualification Framework (NQF)\(^1\) Level 8 qualification (e.g. postgraduate diploma, an Honours degree in Accounting or the CTA), who has completed the required learnership or practical training for professional body membership, has passed the required qualifying examinations for professional body membership, and who is also a full member of a professional Accounting body such as SAICA (Tshwane University of Technology, 2008b).

SAICA is the national professional organisation of chartered accountants in South Africa. It is responsible for overseeing everything that is related to the charted accountancy profession. Its functions range from the training and development of aspiring chartered accountants right up to continuous professional development during practice. According to the Chartered Accountants Designation (Private) Act, 67 of 1993, SAICA and its affiliated societies are the only professional associations that are entitled to use the designation Chartered Accountant (CA) or Chartered Accountant South Africa CA (SA). People who are members of chartered accountant bodies established in other countries are allowed to use the designation CA

---

\(^1\) NQF is a framework that lists all South African qualifications, the levels of education at which they can be offered and their learning outcomes. The Higher Education Qualifications Sub-Framework is part of the NQF and lists the university sector qualifications. It can be viewed here: http://www.saqa.org.za/docs/pol/2013/gfetqs_heqsfb.pdf
because they are members of those bodies but they must indicate the country where they got their qualifications next to their designation.

A number of reports in the recent past have outlined that there is a huge shortage of chartered accountants in South Africa see, for example, (Landelahni Recruitment Group, 2010, Robert Walters South Africa, 2009, Solidarity Research Institute, 2008, van der Nest and van Zyl, 2009, Finance Accounting Management Consulting and other Financial Services Sector Education and Training Authority, 2009). Another cause for concern is that the growth of the profession is at 1.4%, which is the same as the emigration rate for chartered accountants (Tshwane University of Technology, 2008b).

In order to create an enabling environment in which economic growth can continue while allowing effective transformation to take place, the skills profile of the South African population needs to change by including all races, while still meeting growth needs and maintaining standards (Department of Trade and Industry, 2011). Increasing the number of chartered accountants is thus not just about reflecting the demographic profile; it has to do with ensuring that the country has an adequate supply of chartered accountants while redressing economic imbalances. The issue of the transformation of the chartered accountancy profession is discussed in more detail in Chapter Two.

1.3 CONTEXT OF THE STUDY
Thirteen universities in South Africa are accredited by SAICA to offer postgraduate programmes that lead to completion of the CTA. These are both traditional and comprehensive universities\(^2\). At present, there are no programmes offered at the third kind of public higher education institution found in South Africa, universities of technology, that are accredited by SAICA for this purpose. Both the Postgraduate Diploma in Accounting and a Bachelor of Commerce Honours degree in Accounting lead to obtaining a CTA. See below a table of institutions and the CTA qualifications they offer. Participants in this study were selected from these institutions as is discussed in detail in Chapter Four.

\(^2\) After South Africa became a democratic country in 1994, it reformed its higher education system through mergers. Universities which now offer a combination of vocationally focused diplomas, professional and formative degrees are called comprehensive universities. These were typically formed through the merger of a technikon and a university, though in some cases traditional universities were reshaped into comprehensive universities without undergoing a merger.
<table>
<thead>
<tr>
<th>Institution</th>
<th>Qualification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nelson Mandela Metropolitan University</td>
<td>B Com Hons (Accounting)</td>
</tr>
<tr>
<td>North West University</td>
<td>B Com Hons (Chartered Accountancy)</td>
</tr>
<tr>
<td>Rhodes University</td>
<td>B Com Hons (Financial Accounting) and Postgraduate Diploma in Accounting</td>
</tr>
<tr>
<td>University of Cape Town</td>
<td>Postgraduate Diploma in Accounting</td>
</tr>
<tr>
<td>University of Fort Hare</td>
<td>Postgraduate Diploma in Accounting</td>
</tr>
<tr>
<td>University of Free State</td>
<td>B Acc Hons</td>
</tr>
<tr>
<td>University of Johannesburg</td>
<td>B Com Hons (Accounting with specialisation in Chartered Accountancy)</td>
</tr>
<tr>
<td>University of KwaZulu-Natal</td>
<td>B Com Hons (Accounting) and Postgraduate Diploma in Accounting</td>
</tr>
<tr>
<td>University of South Africa</td>
<td>Postgraduate Diploma in Accounting Sciences and Postgraduate Diploma in Applied Accounting Sciences</td>
</tr>
<tr>
<td>University of Stellenbosch</td>
<td>B Acc Hons</td>
</tr>
<tr>
<td>University of Pretoria</td>
<td>B Com Hons (Accounting Sciences)</td>
</tr>
<tr>
<td>University of Western Cape</td>
<td>B Com Hons (Accounting)</td>
</tr>
<tr>
<td>University of Witwatersrand</td>
<td>B Acc Sc (Hons)</td>
</tr>
</tbody>
</table>

*Figure 1: Table of Higher Education Institutions that offer the CTA.*

The CTA has been identified as a serious bottleneck for progressing in the steps that one needs to go through on the journey to become a Chartered Accountant (Department of Trade and Industry, 2011). In particular, the pass rate is a major problem in the CTA, “...the African and Coloured pass rate has to increase by 70% if the skills shortage and demographics of the Chartered Accountant profession have to be addressed” (Selebi, 2007). Nationally, on average 5000 students register for the CTA but only about 2000 pass at the end of the year, and this pass rate is racially skewed (Selebi, 2007). See table below for CTA enrolment and pass rates.
This table shows that, while 15.7% of Africans passed the exam in 2006, the pass rate of Indians was 22%, the pass rate of Coloureds was 26%, and the pass rate of Whites was 40%. Furthermore, the pass rate for the Initial Test of Competence by SAICA in 2010 was at 51% (South African Institute of Chartered Accountants, 2010b). This means that almost half of the 2921 people who sat for this examination have come across a problem at this critical stage of their journey to becoming chartered accountants as they have to wait for a year before being able to write the test again.

Simply put, the research problem that has driven this study is that there are few students registered for the CTA and there is a very high failure and drop-out rate which is racially skewed. This is a cause for concern given the scarcity of CA and the need for social transformation in South African higher education.

The study approaches this problem with a particular concern for knowledge.

1.4 THE FOCUS ON KNOWLEDGE

Studies of knowledge in the sociology of education tend to take a subjectivist view of knowledge emphasising that knowledge represents processes of knowing within the mind of knowers (Maton, 2014). This takes the basic assumption that knowledge is exclusively about people and therefore its study has to focus on the consciousness of knowers and processes of knowing. This perspective does not consider that human beings are not just their state of mind and this notion might impact what knowledge is to them and how they experience it. This view has led to education research focusing primarily on studying learning processes and not paying much attention to what is being learned and forms of knowledge (Case, 2011, Muller 2009)

Maton (2014) states that these subjective views of knowledge can be divided into two groups, those that analyse external relations and those that focus on internal relations. Research which focuses on external relations studies education’s relations with other social structures, like how nationality, social class, gender, ethnicity and geographic location influence a knower’s way of being and acting. Research which focuses on internal relations views knowledge in terms of knowers’ ways of being and studies classroom practices, knowers’ interactions, etc. All these studies neglect to consider knowledge as a stand alone
object of study. Problematically, while they are concerned with issues of power and social justice in terms of knowers and knowing, they often perceive the knowledge itself to be a neutral and value free instrument which relays various skills (Moore and Maton, 2001). Knowledge consists of rules and meanings which need to be known and understood so as to be able to comprehend the value it adds to society. Therefore researching knowledge as an object of study can contribute to making knowledge more accessible.

Bernstein (1990) argues that dominant views in the sociology of education have a common focus, that is, they tend to study how knowledge interacts and reproduces social relations. Social relations are recognised forms of interactions between different groups or classes in society. Knowledge reproduces social relations because the stratified nature of interactions amongst social classes sees the dominant groups having access to knowledge and using it to dominate powerless groups. Maton (2007:87) also states that “most approaches in the sociology of knowledge and education focus on relations to knowledge”, that is, how knowledge interacts with social structures like class, race and gender. They do not focus on the intrinsic features of knowledge itself. There is not enough attention being paid to relations within knowledge, that is, how knowledge itself is political, powerful and has the capacity to shape relations.

Maton (2010) argues that the sociology of knowledge has a blind spot in that it cannot see knowledge as an object of study in its own right. More importantly, this blind spot takes the focus away from or downplays the need to understand knowledge itself and its consequences in society. In order to understand how education has the potential to reproduce a stratified society, it is important to understand the characteristics of knowledge as it is taught, but the focus on the actual knowledge has been neglected in most sociology of education studies (Wheelahan, 2010). Conducting studies that focus on relations within knowledge allows for the description and theorisation of the role played by educational knowledge as an object of study in society. This study therefore focuses on knowledge as an object of study in order to contribute to this under-researched area in the study of knowledge.

Studying relations within knowledge allows for engagement with the organising principles of knowledge. Knowledge is not randomly created and arranged. According to Moore and Maton (2001:157) “an intellectual field is organised in such a way as to make certain things visible and potential objects for knowledge and other things invisible within its current field of vision”. It can therefore be argued that the focus on relations to rather than relations within, in the sociology of education, is not based on neglect but rather is due in part to the fundamental principles and values of the field. That is, the field is structured in a manner that
values and legitimates research work that deals with relations to knowledge to the extent that it does not recognise the value that can be added in the field by also conducting research work that deals with the intrinsic features of knowledge.

A subjectivist understanding of knowledge has led to the criticism that studies which look at the intrinsic features of knowledge as an object of study are ahistorical, idealist, asociological, positivist and conservative (Maton, 2014). But I will argue that a focus on the knowledge itself makes space for considerations of how people are positioned by such knowledge and thereby ask questions about social inclusion and exclusion.

The critique of empiricism can be fairly readily rejected because empiricism represents an understanding of knowledge as decontextualised, value free, desocialised and dehistoricised. However, a focus on the structure of knowledge, such as will be used in this study, entails an understanding that such structures are constructed by agents and shift over time. Therefore knowledge structures can never be neutral. But the understanding of knowledge as constructed does not entail a conflation of knowledge with those that know, as can be the case in constructivism. Constructivism typically represents knowledge as socially constructed in historical and cultural contexts that reflect vested social interest, but it then fails to look at the knowledge separately from the current set of knowers. Both positivistic and constructivist notions dissolve knowledge and reduce it to its social power. They also reduce it to knowing. More importantly, they make understanding knowledge as a way of being untenable because they focus on knowledge as being in the mind of the knower. They also have the potential to make powerful knowledge morally undesirable if one considers that it can be used to dominate powerless social groups.

This study looks at knowledge as made up of social structures and actors in their social and historical contexts. It therefore focuses on studying how Accounting knowledge and knowers can be defined in a South African context. It acknowledges that knowledge is created in contexts based on shared assumptions, beliefs, ways of knowing, etc. by knowers. This study takes a view that is based on critical realism, which acknowledges that knowledge is the product of our minds, has relative autonomy from knowing and has its own emergent properties and powers. This will be expanded on in Chapter Three when discussing the theoretical framework.

1.5 SIGNIFICANCE OF THE STUDY

The issue of student failure is multidimensional and could be researched from any number of different perspectives. For example, it could be approached in terms of access as participation, that is, physical access or enrolment in higher education. It could be researched as a purely statistical issue, looking at attrition rates in depth. It could even be
researched as a health issue, looking at the effect of health issues, e.g. HIV/AIDS, on student success. All of these, and any number of other approaches, might be a valid means of investigating the issue of the high drop-out rates in the CTA. The theory used here contributes to such approaches by bringing a focus to the knowledge itself. This research project explores issues around poor throughput and high drop-out rate in the CTA by focusing on its knowledge and knower structures. Thus I acknowledge from the beginning that a consideration of knowledge and knower structures is a partial account of the issues around such poor throughput and high drop-out but, as I have argued, such a consideration is an important and often neglected one and I therefore believe that this study provides an additional piece to the larger puzzle.

Most studies which deal with problems in accounting education focus on first year Accounting (Baard et al., 2010). There is a lack of information on higher levels of Accounting education yet the dynamics of the problems might be different. This study provides information on Accounting at postgraduate level.

Although graduation rates and cohort analysis are of limited use when conducting research on attrition rates, they are indicators of the need to investigate more deeply and systematically the process of teaching and learning and how students' readiness, socio-economic factors, lecturers' pedagogical resources and the institutional environment combine to produce different academic results (Council on Higher Education, 2010). Therefore, the continued racially differentiated success rates in the training of chartered accountants make it necessary to conduct research on student access and success. However, it is important to acknowledge that access to higher education is more complex than enrolments (Scott and Letseka, 2009). Research in this area then needs to do more than just analyse enrolment statistics.

With the advent of democracy in South Africa, students could register at any higher education system of their choice irrespective of their race or the history of the institution they were targeting. Historically advantaged institutions which had normally targeted White students were under pressure to transform. They therefore started to deliberately recruit students from African social groups by offering them financial support and introducing alternative access routes to their programmes (Boughey, 2012). This also applied to Accounting programmes accredited by SAICA, which had generally been offered at historically advantaged institutions to White students. This study analyses two types of institutions, comprehensive universities and traditional universities, with various different institutional histories, with the aim of understanding how the CTA is legitimated in different institutional context in ways that might lead to inclusion or exclusion of some students.
It is important that students who access higher education find the environment conducive to learning and are supported in order to succeed. Analysing disciplinary knowledge and knower structures can bring to the fore how disciplines are organised and raise considerations about the implications of that organisation for student success. This can contribute to understanding how disciplines can enable or constrain the inclusion of some students whilst excluding others. This study analyses CTA knowledge and knower structures with the aim of providing information which can lead to better understanding of its racially skewed drop-out and failure rate. The concepts of knowledge structures and knower structures will be discussed in greater detail in Chapter Three.

Bernstein argues for the need to conduct research which is dedicated to knowledge and problematising it (Bernstein, 2001). This research’s focus on knowledge has the potential to contribute to answering a number of questions about educational knowledge from a different perspective providing insight or viewpoints which might not have been engaged with extensively, or at all, previously thus contributing to the development of the field.

1.6 SOCIAL JUSTICE
This study has a social justice agenda as evidenced in its rationale and selection of theories. Drawing on its theoretical framework, this research is underpinned by an understanding that knowledge is not decontextualised and value free, but is developed in social contexts and has social power which can impact on how it is accessed by different classes or groups in society.

The social roles that people learn in their homes, their schools, with peers and at work can inform how people relate or communicate with others. Social roles can be understood as a collection of learned shared meanings that individuals use to enter stable, consistent and publicly recognised forms of interaction with others (Bernstein, 2003). Different ways in which people communicate generate what is relevant and valued in each speech system. Therefore, as people learn to communicate they also learn ways of being and acting that are acceptable in that speech system. This is how a person’s social identity is developed and reinforced (Bernstein, 2003).

The characteristics of social identity are carried through communication that is promoted by that social class. A social class is a result of a particular form of social setting, which in turn generates a certain form of communication which shapes the intellectual, social and affective orientation of its members (Bernstein, 2003:143). Speech capabilities are partly influenced by social class. Bernstein uses the term “linguistic code” to refer to speech systems. He defines a linguistic code as a principle which regulates the selection and organisation of
speech events (Bernstein, 2003). He differentiates between two types of linguistic codes: the elaborated code and the restricted code, which function to order meaning, relations and relevance in communication or learning contexts.

An elaborated code differentiates between the individual and others in their community. Speech in an elaborated code needs to be sharp and clear in order to explicitly identify and communicate to others what sets the individual apart. Therefore, content of the speech is dominated by the use of “I” in an attempt to express the individual’s ideas, opinions and feelings. A restricted code values “we” as it is used in contexts where social relations are based on shared identity and common assumptions about life from its members. It creates social solidarity based on group membership and expressing forms of social relations at the expense of expressing experiences of individuals (Bernstein, 2003). In a restricted code, meaning in communication is implicit rather than explicit. A restricted code differentiates between those who share group membership and those who do not. An elaborated code can be said to be orientated towards persons, and communicates individualised symbols. A restricted code can be said to be orientated towards status or positions and communicates communalised symbols (Bernstein, 2003:149).

Bernstein further differentiates between two orders of meaning, the person meanings and object meanings. The person meanings are about inter-personal and intra-personal relationships; they are associated with the restricted code. This refers to situations where there is a limited range of possibilities of verbal meanings that can be used. This normally happens in societies where verbal meanings are communal or shared. They therefore exhibit a low level of complexity, well controlled sentence formations and vocabulary selections. In this code, people are exposed to communal meanings and decipher them as they are; questioning of meanings and developing one’s own meanings is not encouraged. Speakers who have a restricted code have difficulty switching from this form of communication to understanding communication from different social orientations because their communication is context bound and based on their social role. In this context an individual learns to make verbal meaning in unambiguous and communalised social context (Bernstein, 2003).

Object meaning refers to relationships between objects; it is associated with an elaborated code. It refers to situations where there is a wider range of possibilities of the realisation of meanings that can be used in a certain context. This normally happens in pluralistic societies where individuals can hold multiple competing views; here meanings are individualised, have a higher order of complexity, and more flexibility with sentence formations and vocabulary selections. Speakers of an elaborated code are encouraged to explore and create their own
individualised meanings. In this context an individual learns to cope with ambiguity and isolation in verbal meaning formation.

What can be learned in an elaborated code is quite different to what can be learned in a restricted code. This is partly because of what is a strain in the restricted code, for example, the tension and role conflict an individual is likely to experience when they attempt to develop their own individual verbal meanings is an appropriate role to play when learning in the elaborated code. Bernstein argues that it is possible for a person to write in an elaborated code but not be able to speak in it because he might not be able to recognise and enact its face-to-face requirements as a result of his socialisation which emphasised different roles.

Bernstein links the division of labour and the character of the central value system of societies to the socialisation of their members and development of social class. The elaborated code is likely to be found in middle class families more than the restricted code. A large number of working class families are likely to have a restricted code (Bernstein, 2003). It is easier for students from middle class families characterised by an elaborated code to succeed in higher education because it is easier for them to understand different forms of communication or to switch codes because their socialisation promoted this ability, whilst students from working class families with a restricted code face major problems with educability. They might have difficulty with abstract concepts, they fail languages and their general inability to benefit from learning may all result from the limitations of a restricted code (Bernstein, 2003:151). This is because their socialisation and speech system does not promote the use of different forms of communication which include the language used in higher education.

Communication that is facilitated or enabled through a restricted code is not in harmony with orders of meaning and relevance that are valued in the learning environment. Thus a working class student might experience change of social identity as they attempt to deal with or survive in higher education. Therefore, for a working class student, between school and community there may exist a cultural discontinuity which is in part based on a restricted code which she acquired through family socialisation and an elaborated code which is the valued form of communication in learning environments.

Yet for middle class students with an elaborated code, their communication is more likely, according to Bernstein, to be in harmony with the learning environment. They probably find the environment comfortable and experience symbolic and social development and therefore are more inclined to succeed.
Bernstein was widely criticised for these concepts when he first gave voice to them. Singh (1997) and Halliday (1995) both discuss these critiques, and indicate that it was believed that Bernstein was making normative statements from the position of desiring such discrepancies in life chances, whereas he was actually making descriptive statements in an attempt to account for, and critique, the entrenched status quo of social inequality. Furthermore he was criticised as "blaming" working class students for the codes they had or disparaging their life experiences (McFadden, 1995). While subsequent work by Bernstein (and others, for example Maton and Muller, 2007) provided a more nuanced understanding of how codes work to include the privileged from powerful structures, even his early work on codes remains extremely useful (Bernsten, 1971).

Having enough understanding of knowledge that is communicated in higher education to succeed is an issue of social justice. This knowledge is socially powerful as it is used in societies for various things which include holding debates about social issues and changing social relations. It is used to get a deeper understanding of the social and natural world. Not having access to this knowledge prejudices working class students as they are left out of important social conversations (Wheelahan, 2010). This study looks at why some social groups succeed in Accounting whilst others do not.

1.7 PURPOSE OF THE STUDY
This study seeks to answer the following two research questions:

- What constitutes legitimate knowledge structures in the CTA?
- What constitutes legitimate knower structures in the CTA?

This study focuses on researching Accounting knowledge as an object of study at CTA level. As discussed above, studies in the sociology of education neglect to conduct research in this area so this study aims to contribute to understanding Accounting knowledge at CTA level with the aim of clearly delineating what is its legitimate knowledge. This understanding can help improve the success rate in Accounting generally but more specifically at CTA level. Having a clear understanding of Accounting knowledge can lead to finding ways that can make the subject more accessible to students.

There are a large number of students who register for the CTA yet most of them do not complete it. This study aims to analyse some of the mechanisms that might lead to success in the CTA. It uses curriculum documents from accredited universities and SAICA to get an understanding of the theoretical underpinnings of Accounting knowledge and the CTA curriculum. Interviews with lecturers are used to establish their perceptions about the CTA curriculum, its students and what it takes to succeed in the CTA.
This study analyses the dynamics which might lead to some understanding of the reasons for the racially skewed nature of the success rate in the CTA. This might contribute to Accounting education by enhancing the design and impact of Accounting redress strategies.
CHAPTER TWO – CONCEPTUAL FRAMEWORK

2.1 INTRODUCTION

This chapter discusses the main concepts that the study has to engage with. It starts by discussing the problems that are encountered in CTA education in order to further clarify the significance of the study and the need to research CTA education. It also discusses the concepts of epistemological access so as to highlight the importance of ensuring that all students who access higher education are supported in order to improve their chances of success and more importantly are exposed to powerful knowledge.

2.2 CTA EDUCATION

This section discusses the problems that emerge in the education and training of CTA students.

As discussed in Chapter One, Accounting programmes have not been exempted from the racially skewed high failure and drop-out rates that are prevalent in higher education in general. Boshoff and Carstens (2001) state that in 1999 Africans constituted 10.5% of the total number of Business and Management graduates whilst Whites constituted 80.3%.

A study conducted by the Community Agency for Social Enquiry to determine the challenges faced by Africans in the process of qualifying as accountants identified the following as the main educational stumbling blocks:

• The process of qualifying as an accountant is traumatic and may undermine confidence in oneself as a person, in one’s ability and in one’s culture;
• It was difficult for most Blacks to gain access to institutions enabling them to qualify;
• Few schools offered mathematics and accountancy;
• White universities were still difficult to enter;
• The quality of lecturing was poor at non-accredited universities; and
• Lecturers at White universities tended to be well rated on subject knowledge but were viewed as distant and impersonal in their approach to African students.

(Boshoff and Carsten, 2001:6)

It needs to be noted that this Boshoff and Carstens study was conducted in the early years of South Africa’s democracy, and much progress has been made since then to dismantle apartheid structures. Therefore, some of the findings of this study might not be as prevalent now as they were back then but some are still valid. For example, Mathematics in Matric remains a problem in that it still has a very low pass rate nationally yet Mathematics is a compulsory subject for acceptance into a SAICA accredited undergraduate programme. The Department of Basic Education shows that only 26.1% of Matriculants who wrote exams in
2013 passed Mathematics with 50% and above (Barry, 2014). However, it is no longer as
difficult for Africans to gain access to historically advantaged institutions as it was previously
so this is no longer a problem, although it was a valid hindrance during the time when
Boshoff and Carstens conducted their study.

However, with regard to Boshoff and Carstens’ concern about White lecturers being
impersonal to African students, it needs to be acknowledged that transformation is an
ongoing process in South African higher education institutions and much progress has been
made in this regard. The Report by the Ministerial Committee on Race in Higher Education
(Department of Education, 2008) found that there are still traces of racism within the South
African higher education system. Some African Accounting students said that they felt that
examination papers in Accounting were made deliberately confusing in terms of language to
fail them and that they are openly told by lecturers that they would fail because “Blacks can’t
do Accounting” (Department of Education, 2008:43). In an attempt to monitor universities’
transformation processes the Minister of the Department of Higher Education and Training
has set up a Transformation Oversight Committee, which is tasked with monitoring progress
on transformation to combat racism, sexism and other forms of unfair discrimination in public
universities.

One of the main features of apartheid was the unequal allocation of resources based on
race. As a result of this, historically disadvantaged institutions had less resources, employed
academic staff that did not have appropriate qualifications and lacked academic orientation
(Bozalek and Boughey, 2012). The impact of this is still felt today because a number of
Accounting departments in the historically disadvantaged institutions offer unaccredited
courses because they do not meet the accreditation criteria which, among other things, are
based on having adequate resources and suitably qualified staff. However, it needs to be
noted that most of them have put plans in place to work towards attaining accreditation and
SAICA is supportive of these processes.

Weil and Wegner (1997) argue that there are two categories of educational issues which
lead to a shortage of CAs: the tertiary institutional constraints and cognitive issues, the latter
including poor language skills, inadequate study and conceptualisation skills. They state that
these are mainly caused by poor quality of secondary schooling, which they claim does not
capacitate students to be able to understand Accounting. This can also be related to the
historical legacy of differential access to resources; this trend continued up to the mid 1990s:
for example, in 1993 the government allocated R4504 for education of a White school pupil,
R3625 per Indian pupil, R2855 per Coloured pupil and R1532 for an African pupil (Letseka
and Maile, 2008). This provision of racially skewed and unequal education funding is the
foundation upon which the blaming of poor preparation of Africans at school level and thus
their poor performance in higher education is based. Universities have over the years attempted to mitigate this by offering academic support programmes which are aimed at helping students to be able to deal with their studies better thus being motivated to study.

Besides the academic issues, there are socio-economic factors that are also relevant challenges. It is important for students to stay motivated if they are to perform well in their studies. Yet some African students, on top of having to battle with academic challenges presented by the curriculum, also have to deal with socio-economic challenges. Some students choose to do their CTA part time because they are working full time and they also can no longer afford to stay at university for one extra year full time after having already completed a degree: they have to earn a living for themselves and their families, although studying part time means that they have to balance the time for the CTA’s high work load, their paid work and their personal life. This is very difficult especially given that all the modules have to be passed in one year if one is to qualify to write the ITC. As a result the part time CTA pass rate is much lower than that of full-time programmes, also the Board exam pass rate for those who did their CTA part time is about one-third of that of full-time programmes (Hammond et al., 2009).

The students who do the CTA full time but do not live on-campus residences, probably because they are expensive, also face challenges. It can take them up to three months to settle down and focus on their studies as they have to find their own accommodation, food and transport (Boshoff and Carsten, 2001). A lot of work is covered in three months in a one year academic programme, which might make it difficult for these students to catch up, leading to their poor performance in final examinations. The low pass rates can demotivate these students and discourage suitable potential students from studying Accounting and wanting to become CAs.

Increasing the number of African CAs is a national imperative in South Africa (Sadler and Erasmus, 2005). As a result various stakeholders, e.g. universities, government, professional associations, are working hard towards addressing this issue. One such initiative by the government has been to approve the Chartered Accountancy Profession Sector Code. The charter’s main aim is to increase the number of African chartered accountants, and this was gazetted by the Department of Trade and Industry on 5 May 2011. This charter identifies the following challenges as needing attention at CTA level for training of chartered accountants:

- Poor throughput pass percentages at undergraduate and postgraduate levels amongst black students (mainly due to socio-economic problems);
- Poor pass percentage achieved by black entrants in the ITC;
• Perceived lack of transparency of the whole examination process (i.e. the setting, marking and adjudication of the ITC);
• A focus primarily on technical skills, which leaves students unprepared for the life skills in their professional lives;
• Many historically black institutions are still unable to achieve accreditation;
• CTA (postgraduate level study) standards vary considerably;
• A lack of funding leads to many black students studying on a part-time basis. This in turn means that they take longer to obtain a tertiary qualification;
• Lack of an effective learning model – many students work hard, but not effectively;
• Lack of mentoring and monitoring contribute to a high drop-out level and poor throughput pass percentages.

(Department of Trade and Industry, 2011:71)

The following section discusses in detail some of the above challenges raised by the charter. The charter also outlines strategies which the profession intends to use to solve these challenges. While laudable in its intent, some critical analysis of the identified challenges and strategies is possible, for example, there is little discussion on the multiple issues affecting throughput rates. A number of studies have been conducted which look at issues of student success from different perspectives. The Council on Higher Education in 2010 produced a meta-analysis of such studies in a report which divides these studies into three generations. The 3rd generation of current research into student success comprises research that deals with throughput issues by assessing input and output into higher education, research that concludes that there is a great need to focus beyond the problem of the underprepared student and consider the importance of providing epistemological access and reflecting on institutional climates and the information obtained from culture surveys done by individual higher education institutions (Council on Higher Education, 2010).

The charter states that “CTA–postgraduate level study standards vary considerably” (Department of Trade and Industry, 2011:71). It lists this as another challenge that is encountered in the training of chartered accountants: this is a serious challenge which requires further scrutiny. Students writing the same examination should be doing so from an equal footing, that is, they should have been exposed to similar opportunities in the curriculum if the examination process is to be considered socially just. Those who do not have access to resources cannot be expected to perform at the same level as those who have resources.

Lack of mentoring and role models is also cited as a reason for high drop-out and low throughput of African students. This is also confirmed by Weil and Wegner (1997), who
further suggest that Accounting professional bodies must use more African CAs in their career guidance programmes so as to increase their visibility and provide role models to African scholars so as to motivate them to aspire to be CAs. It should be noted that higher education does not have enough African academics for African students to have as role models and mentors for academic and personal development. The increase in African student enrolments has not been matched by an increase in the number of African academics (Scott et al., 2007). This can only be explained by the low success rates of Africans in higher education (Council on Higher Education, 2013) given that academic posts usually require Master’s and Doctoral degrees. Moreover, most students who are graduating from previously disadvantaged backgrounds are the first generation of graduates in their families and are under enormous pressure to earn a salary, rather than continue with their studies (Habib, 2010). Africans with Master’s and Doctoral degrees are also enticed into industry by much higher salaries although this might not be the case for CAs (Steenkamp, 2009).

Weil and Wegner (1997) discuss the following issues, which are similar to the issues raised by the Charter and Boshoff and Carstens, as key hindrances to Africans becoming chartered accountants:

- Lack of accreditation from the Accounting profession of black academic institutions;
- The resultant non-transfer of credits between non-accredited black universities and their accredited counterparts;
- Non-compliance with the academic admission criteria of many accredited universities;
- African admissions to White universities required ministerial permission during the latter years of apartheid;
- Part-time studies have heavy workloads including lack of contact and interaction with lecturers. (Weil and Wegner, 1997:309).

While the issue of African admission to “White universities” is no longer a legal issue, equality in physical access remains problematic (Council on Higher Education, 2013). Furthermore, lack of accreditation of historically disadvantaged institutions still continues to be a problem with regards to providing increased access of accredited Accounting programmes to African students. Currently, out of thirteen universities that are accredited by SAICA to offer its CTA programmes, only two, Fort Hare University and the University of the Western Cape, are historically disadvantaged institutions. Moreover, students who do their undergraduate studies at unaccredited universities cannot transfer their credits to accredited universities to register for a CTA. One of the entrance requirements for a CTA is that the
undergraduate qualification must also be from an accredited institution (South African Institute of Chartered Accountants, 2012a).

There is a need to increase the number of African graduates who qualify to pursue further training to become CAs if South Africa is to begin to redress past imbalances in this profession. There is a large number of African students who graduate from unaccredited universities with relevant qualifications but for them to be accepted into the CTA they have to do bridging programmes which take 1–2 years depending on the university policy (Boshoff and Carsten, 2001). This causes an already long and strenuous education and training process to become a CA even worse for these students, and can make them decide not to undertake the CTA.

2.3 ACADEMIC STRUCTURE OF THE CTA

This section discusses the academic structure of the CTA. SAICA does not provide a prescribed curriculum for universities to follow in the CTA and its undergraduate programme but instead it provides competencies that students must have acquired on completion of the academic programmes, including the proficiency levels at which these competency levels should be covered (See Appendix B). Acquiring all these competencies qualifies students with the CTA and makes them eligible to write the ITC.

CTA is the final academic year in the academic education to become a CA. It is at postgraduate level and takes the form of an Honours or postgraduate diploma programme. The CTA programme, according to the competency framework from SAICA, is made up of three components, that is, Pervasive skills, information technology and specific competencies. The CTA programme can thus be divided according to these components. It has three Pervasive skills, six specific competencies and information technology, which has stand-alone competencies and those that are integrated into some of the specific competencies. Candidates must have mastered these competencies at various levels on completion of their CTA so as to be able to sit the ITC. These competencies are discussed below.

SAICA defines Pervasive skills as professional qualities and skills that all CAs are expected to bring to all tasks – the "how of a CA’s work (The South African Institute of Chartered Accountants, 2010). It is these skills that CAs draw from when performing their tasks every day in the workplace. They are therefore expected to have mastered these by the time they enter the profession. The three Pervasive skills are:

- Ethical Behaviour and professionalism;
- Personal attributes; and
- Professional skills.
These skills and how they are to be taught in the academic programme are discussed in detail in the competency framework, however, SAICA acknowledges that some aspects of them can be dealt with in a more efficient manner in the training programmes that graduates do with Accounting firms. Therefore, universities are supposed to use their discretion to include as much as possible in the curriculum those Pervasive skills that can be included in the academic programme.

SAICA defines specific competencies as the competencies that CA candidates are expected to develop – the “what” of a CA’s work (The South African Institute of Chartered Accountants, 2010). These are the core competencies of chartered accountancy work, which CAs must learn and be able to do in order to be able to function in the workplace. These competencies are grouped into the following six main sections:

- Strategy, Risk Management and Governance;
- Accounting and External Reporting;
- Auditing and Assurance;
- Financial Management;
- Management Decision Making and Control; and
- Taxation.

The use of Information Technology forms an important part of a CA’s job. Therefore Information Technology competencies feature in the competencies of a CA. Information technology competencies are divided into two, there are those that are integrated into the specific competencies and those that are stand alone, that is, practical information technology competencies that apply specifically to information technology.

SAICA seems to approach “competency” as comprising two aspects: firstly, the specific competencies which capture functional skills which a CA is expected to have, and secondly the Pervasive skills which capture the behavioural or social approach with which a CA is expected to do his or her tasks.

The assumption is that if the student acquires these competencies then they should be able to write and pass the ITC and thus be able to function at the entry level of the profession. SAICA also does not specify the academic year in the curriculum that these competencies should be covered at but leaves it up to the universities to decide at which level the topics that lead to acquiring the given competencies will be taught. Universities therefore are at liberty to design the curriculum in any way they see fit as long as it would capacitate the students to acquire the identified competencies at the stipulated proficiency levels.
SAICA provides and defines three proficiency levels that a graduate can be expected to demonstrate in a given competency. Proficiency levels are the degree of mastery that a student is supposed to demonstrate for each competency. Universities can use these proficiency levels as a guide when designing the curriculum to inform the depth and breadth at which students must be capacitated to master the programme’s competencies. The three levels represent the distinct levels of mastery that students who pass the CTA are expected to have achieved, that is, before writing the ITC. These levels are Level A which is the lowest level, Level I which is the middle level and Level X which is the highest level of competence.

For a detailed discussion of proficiency levels see Appendix B.

SAICA provides the competencies and proficiency levels together with the knowledge reference list, which is basically a list of knowledge areas or topics which SAICA suggests are to be covered in the curriculum if the learners are to acquire the competencies it specifies that graduates are to acquire. The knowledge reference list is provided with knowledge levels which identify the depth at which each topic should be covered or approached. Again universities are expected to use this as a guideline when delivering the CTA. The knowledge reference list and the knowledge levels can be used to decide at which level or academic year each suggested topic will be taught. There are three distinct knowledge levels which indicate the level at which knowledge is to be learnt. These are Level 1 (basic) which is the simplest, Level 2 (intermediate) and Level 3 (advanced) which is the highest level of complexity.

The proficiency levels and knowledge levels help guide academics in gauging the extent or depth with which they must cover each topic. The detailed knowledge reference lists together with the knowledge levels is provided as Appendix B.

Completing this education process and graduating with the CTA takes students one step closer to entering the profession although there are still a number of steps set by SAICA that they have to go through before becoming CAs. The South African context of the professionalisation of the CAs makes it challenging to enter the profession, particularly for Africans, as I will show.

2.4 THE CONCEPT OF “PROFESSIONALISATION”

Professionalisation is a concept that is based on exclusionary practices (Annisette, 2003). Professionals are people who might perceive themselves to be better educated and skilled to perform certain occupational tasks; they thus organise themselves and group themselves together. They set themselves apart from those that they deem unfit to enter their profession and put in place certain gatekeeping measures or loops that one has to go through to prove that they belong to the group or profession (Sian, 2007a). In this way professions might
control entry into the profession and monitor the number of available professionals who practise. It can be argued that to some extent this allows professional organisations to control the supply of their professional services. The stricter their entry requirements to the profession, the fewer the number of professionals. If there is more demand in the society for their services yet a limited supply of professionals this enables them to increase the price of their services thus improving their professional status (Annisette, 2003). Heathcote (2012) defines a profession as a

... disciplined group of individuals who adhere to high ethical standards and uphold themselves to, and are accepted by, the public as possessing special knowledge and skills in a widely recognised, organised body of learning derived from education and training at a high level and who are prepared to exercise this knowledge and these skills in the interest of others.

This definition highlights then that the “professionalisation project” of an occupation has to ensure that the following issues are engaged with if it intends to become a profession:

- A clear knowledge or subject area of operation;
- Practitioners’ possession of specialised knowledge and skills;
- A clear education and training process;
- Adherence to high ethical standards; and
- Practice that is for the benefit of the general public.

If this definition is applied to Chartered Accountancy then it can be perceived as a profession. Chartered accountants use their intellect to perform their everyday duties. Although they use professional standards and guidelines these are not manuals that inform how their daily activities are conducted. Chartered accountants play a central and indispensable role in creating and supporting an environment that is conducive for economic growth, and therefore their work requires that they adhere to a high level of ethical standards. Chartered accountants’ duties are based on national and international standards of practice which have clear guidelines in identifying indicators of fraud and other irregularities, and reporting these to the highest levels of authority (Samuel, 2010).

Most professional associations keep a register of competent professionals, their members. This is an important tool that differentiates those that belong to it and those who do not. Generally, professional associations reserve the right to remove members from the register of professionals if they are found not to be performing their functions according to the agreed professional standards. This is necessary to maintain the professional conduct and practice of its members. SAICA performs these functions, keeping a record of its members; on their website you are able to find their members and where their practices are located.
A profession needs to have a clear background knowledge and practice, with its own theoretical terms which form the foundation for its competencies. Chartered Accountancy has a very clear knowledge base or area of study in Accounting. Also one becomes a CA after having gone through an extensive education and training programme as explained in Chapter One.

For a profession to be recognised as such it has to offer services for the public good and these services must be accepted and appreciated by society as a whole or in part. It can be argued that services offered by CAs are accepted by the business community if one considers that the Global Competitiveness Report of 2009 / 2010 by the World Economic Forum rated South Africa second in the world in terms of the strength of its auditing and financial reporting standards (South African Institute of Chartered Accountants, 2010a). Also, the charted accountancy is a qualification of choice in business. This is evident in that 25% of the directors of the Johannesburg Stock Exchange’s (JSE) top 200 companies are CAs and more than 90% of the JSE’s top 200 chief financial officers are also CAs (South African Institute of Chartered Accountants, 2010a)

While salary scale is not the only criterion which determines the value of a profession, it can also be argued that society values services provided by CAs if one considers their remuneration packages. If the success of a profession is to be measured by remuneration then it can be said that SAICA has done well for its members. It was reported that even during the recession in South Africa CAs were expected to receive double figure salary increases that were in the region of 25% (Innocenti, 2009).

A key characteristic of the CA profession in South Africa is that one can only practise after having passed the competency tests which are set by its professional association, SAICA. SAICA is a qualifying professional association. A qualifying association assesses and qualifies people who want to practise in its field. Usually to be a member of a qualifying association you must have passed their examination and have the necessary qualifications and experience. SAICA also accredits universities that offer its qualifications, administers the two qualifying exams which candidates have to pass in order to become chartered accountants and approves and keeps a register of organisations that offer practical training.

According to (Evetts, 2008), professional regulation has four aspects: control of entry and exit of the market; competitive practices; market organisation and remuneration. As stated earlier, in South Africa the chartered accountancy profession is regulated by SAICA; it is responsible for the education, examination and licensing of CAs. The status of CAs can be said to be based on the licensed market-monopolisers structure, that is, they sell their qualitative services to clients for the best price (Evetts, 2008). They close access to their
market by legislating that only the licensed professionals can practise. This in turn creates a certain prestige for the profession. In this structure professional work is commodified, it is perceived as “service products to be marketed, price-tagged and individually remunerated and evaluated” (Evett, 2008:537). There is therefore great emphasis in ensuring that professionals who are going to be offering these services are competent and have acquired the values and the culture of the profession. In this context as it is in the CA profession, professional competence is implicit in the individual, and client satisfaction is key because they have the right to choose their service providers.

It can be argued then that the nature of CA education and training is exclusionary partly because of the nature of professionalisation and its history in SA. Professionalisation of CAs started when South Africa was still a British Colony (Heathcote, 2012). It needs to be noted that there are similarities in the exclusionary practices of professionalisation of Accounting between what happened in South Africa and in other British colonies, such as Kenya and Trinidad and Tobago. In these societies race, gender and class were used to operationalise stratification and exclusion. The professional organisations also used the same form of societal discourse when they started their professionalisation processes (Annisette, 2003; Sian, 2007b). This is evident in how the early members of professional organisations always represented the dominant and powerful members of society.

Although there were no rules which stated directly that the excluded groups could not be members of professional associations the entrance requirements were set in a manner that made it almost impossible for them to enter the profession. For example, to be a CA in South Africa you had to do articles in an Accounting firm. However, the firms were generally owned by White people and they would be unlikely, during apartheid, to take on Africans as articled clerks (Hammond et al., 2011). But even if they were willing to employ them, Africans would not likely be able to work for them because they would not have been able to find a place to stay nearby. These firms were located in White areas and Africans were citizens of their “homelands” and there were no Accounting firms in the homelands. According to the Group Areas Act of 1950, Africans were supposed to be confined to their homelands, and in order to be able to move to another province or area Africans needed permission from the government, which was seldom given because of the Influx Control policy (Hammond et al., 2009).

Another example of the way in which exclusion operated was seen in Trinidad and Tobago. In order to become a CA there, articles had to be served in Britain, so that one could be certified as a CA by the Institute of Chartered Accountants in England and Wales (ICAEW),

---

3 Homelands were also known as Bantustans and referred to areas that were designed as for Africans only during apartheid in South Africa.
which was based in Wales. (Annisette 2003). The ICAEW had the same stringent rules in Kenya as well; this made it almost impossible for Africans to serve articles and thus be certified as CAs. In the later years other professional organisations which had less stringent geographical requirements were established, which helped to improve access to Africans to become certified accountants although these had less status (Annisette, 2003; Sian, 2007b). Even then, it still was not easy. For example, one such association was the Association of Certified and Corporate Accountants (ACCA). To be a member of ACCA, one of its requirements was to sit for the association’s examination, which could only be done if one was already doing work of an approved accountancy nature. This work could be done at professional firms or in government departments, however the professional firms were White owned and were unlikely to take on non-Whites. In government departments it was insisted that one must hold an approved accountancy qualification before being allocated to do work of an approved accountancy nature. It was felt “that accountancy was not an appropriate profession for members of the society’s subordinate race” (Annisette, 2003:653). For all these reasons, Africans found it extremely difficult to enter the Accounting profession and were thus under-represented in it.

Although Africans were under-represented in the Accounting profession during apartheid years in South Africa, the profession did not perceive this as a problem. According to Hammond et al. (2011) in Accountancy SA, a professional journal published by SAICA, there were only nine articles that were published in the twenty years between 1965 and 1985 which even raised the issue of training and employing Africans as CAs. These articles were also written in a manner that reflected apartheid ideologies; one article portrayed hiring of African CAs as an “inevitable but frightening future” (Hammond et al., 2011:9).

Although SAICA started to conduct projects that aimed to increase the number of African CAs as early as 1980, the journal it published contained articles which spoke against supporting the anti-apartheid movement. Accountancy SA between 1985 and 1994 was characterised by contradictions; “articles opposing anti-apartheid measures were juxtaposed against descriptions of the success the industry was having in developing diverse talent” (Hammond et al., 2011:9). Professions and professional organisations are complex systems that are impacted by multiple issues which can sometimes be perceived as contradictory and this was certainly the case in the South African CA profession.

According to Heathcote (2012), in South Africa the accountancy profession used professional criteria to protect their professional standing and not race or culture. The almost total non-representation of other racial and cultural groups in the profession makes the validity of this statement questionable. Also, (Hammond et al., 2009) argue that the majority of CAs were White males of British decent; being an accountant was associated with
Whiteness and more specifically Britishness. Although professional credentials were viewed as being based on achievement, merit and competence, they privileged those who possessed the linguistic and cultural practices of the dominant elite group in society (Hammond et al., 2009). The dominant group can put measures in place to ensure that they maintain control of the profession so that they keep it elite and this can be masked as credentialing.

Being a CA in South Africa effectively remained the preserve of Whites until the democratic government came into power in 1994, which led to a gradual increase in African and other races’ participation because of various legislation which sought to redress apartheid injustices.

However, in most cases, even after legislation had been successful in permitting entry into the profession to Africans, they were still perceived as inferior because of the legacy of racism and prejudice (Sian, 2007a). This is evidenced by that African article clerks were generally given simple tasks to do, nothing commensurate with their qualifications (Hammond et al., 2011). Research also indicates that they were also not allocated to see clients with senior CAs. This was justified by saying that most clients were White and African clerks will not be received well by clients (Sian, 2007a; Hammond et al., 2011). Serving articles was a contractual agreement between the clerk, the firm and SAICA, and this made it very difficult for clerks to leave firms even when they were treated poorly because for them to move to a better work environment they needed the permission of SAICA and the original firm. Therefore, even when Africans were able to enter the profession, racial prejudice still impacted on how they experienced the profession.

As a result of these and other constraints, by 1990 there were only 25 African CAs in South Africa (Boshoff and Carsten, 2001). And, as late as 2002, Africans constituted only 1.5% of CAs in the country, Coloureds constituted 1.1 %, and Indians 4.9%, while Whites made up 92.3% (South African Institute of Chartered Accountants, 2012b).

This led SAICA to include in its mission a statement that it aims to “run and facilitate programmes to transform the profession” (South African Institute of Chartered Accountants, 2008b). It also put in place various programmes like the Maths Development Camp, Thuthuka Bursary Fund, Thuthuka Repeaters programme, etc. so as to ensure that the issue of racial representativity within the profession is dealt with. The situation has slightly improved since then but it is nowhere near being representative of South Africa’s demographic profile. By the end of 2011 Africans constituted 6.5%, Coloureds 2.6%, Indians 9.2% and Whites 81% of the total population of chartered accountants in the country. It is clear that although there has been an increase in the number of chartered accountants from
other races the White population still dominates the profession. Comparing this increase to the South African population statistics based on its demographics demonstrates that this increase is minimal. Furthermore, an analysis of the SAICA certification data indicates that the number of new White CAs continues to grow at a rate that is more than double that of other races (South African Institute of Chartered Accountants, 2012b).

![Number of Chartered Accountants in 2002](image1)

*Figure 3: Race of CAs in 2002 (based on SAICA 2012)*

![Number of Chartered Accountants 2011](image2)

*Figure 4: Race of CAs in 2011 (based on SAICA 2012)*
It can be argued that professions have mechanisms which strive to keep the professions elite and exclusive. Programmes that provide access to the excluded by having more people graduate with their qualifications can be seen to steadily lose their status within universities and in society in general (Bourdieu and Passeron, 1990). This can be explained by saying that, when a profession is entered by the excluded, it loses its prestige. Or it can also be said that it is an issue of demand and supply, that is, if the supply of a service increases whilst the demand stays the same its value will decrease. Therefore, if more people acquire that qualification and there is no considerable increase in society’s demand for it, its value is going to decrease. Given both these arguments, it is somewhat easier to understand some of the defensive responses to the various initiatives that professional organisations embark on with the aim of increasing access of their professions to the previously excluded.

It is also interesting to note that there is a close link between the modification of the principles of professionalisation and the political climate of the time. Initiatives to open the professions to the previously excluded normally coincide with the change in political governance of the countries. The Accounting professional associations began opening their doors to the excluded during democratising processes in various countries. For example, in America this started with the passage of the Civil Rights Act, in Australia it started with the granting of the Aboriginal population full citizenship, and in Trinidad and Tobago it started when the country was in the process of receiving independence (Annisette, 2003).
The professionalisation project does more than just setting up legal barriers to entry to a profession. It also legitimises these barriers by portraying them as necessary to ensure that the public have access to professionals who have high level professional knowledge and expertise. In order to understand how the profession of Accounting constructs this professional knowledge, I first turn to look at how knowledge has been understood as a concept in education research. This chapter thus shifts focus from the specifics of the Accounting profession to the more general debate about what constitutes knowledge.

2.5 THE IDEA OF KNOWLEDGE IN EDUCATION RESEARCH

Dominant ideas of what knowledge is in education research have changed over the years. As this has happened the conceptualisation of how people come to know (epistemology) has also evolved. Moore (2007) argues that historically epistemology aimed to construct a logical form of justified true belief which perceived knowledge as socially and historically decontextualised. It aimed to develop generic criteria that can differentiate between knowledge that can be accepted as true and that which cannot be accepted as such. Epistemology is perceived and interpreted in different ways and this section discusses some of the most prevalent epistemology standpoints in education research: empiricism, postmodernism and realism are some of the epistemological standpoints that are used in education research.

In the empiricism paradigm knowledge is perceived as universal and objective. It is not seen to be affected by social context or history but rather is conceived of as a value free and neutral object. According to empiricism, knowledge can be judged using independent universal criteria because it transcends geographical location, history and cultural contexts. Therefore, irrespective of where knowledge is created, used or applied it should stay the same (Moore and Muller, 1999). From this paradigm then everyone can access and know this absolute knowledge irrespective of who they are, their social background and geographical location. However, the positivist paradigm to knowledge has been disputed and shown to be flawed as it fails to account for discrepancies in social life chances. Furthermore it conflates human knowledge of an object with the object itself.

However, empiricism is still used and referred to in education research and in sociology of knowledge partly because recent studies which take a postmodernist stance still refer to it as their counterpoint. Postmodernism can be interpreted as an understanding of knowledge that integrates knowledge and categories of knowers by focusing on the experiences of knowers (Young and Muller, 2010). Postmodernists discredit empiricism on the basis that its claim to objectivity of knowledge is untenable. They then argue that positivist knowledge has to be treated as relative like all other knowledge forms.
Unlike empiricism, postmodernism is based on the assumption that there can be no universal criteria or theory of judging the merits of knowledge or truth because humanity depends on experience to ascertain whether something is true or not. Young (2008a) argues that experience is a good source of knowledge and most if not all forms of knowledge have an element of experience in them, but further argues that experience is an extremely unreliable basis for deciding whether something is true or not. This is because different people can experience the same thing differently and their multiple experiences of the thing may in fact have little or no impact on that thing.

Although postmodernists deny that the foundational principle exists, that is, for knowledge to count as knowledge beliefs must be non-social, non-historical and unmediated, which is basically the positivist idea of knowledge. They, however, keep this idea active and it actually forms the basis of their relativist approach to knowledge in the sense that the starting point of their theory is that because knowledge cannot be foundational then all knowledge is equally valid (Moore, 2007). The background of their approach is the very notion that they want to dispute. “Positivists and postmodernists do not disagree over the definition of truth but over whether truth is possible in a foundationalist sense” therefore postmodernism is “better understood as the end of positivism rather than its radical alternative” as postmodernists would like to believe (Moore, 2007:29).

Postmodernism specialises and privileges categories of knowers rather than knowledge and thus it reduces knowing to knowers. This view also causes the authenticity of knowledge to be based internally in the knower and therefore it cannot be demonstrated externally but can only be claimed by the knower (Moore and Muller, 1999). In postmodernism, knowledge is not perceived as knowledge on its own; it is always someone’s knowledge. Therefore, a hierarchy of knowledge is perceived as a hierarchy of people, more specifically a hierarchy of power as the dominant groups will be on top of the hierarchy because of their attempts to make their version of knowledge dominant. In postmodernism, claims that knowledge can be objective are perceived as a way of disguising that knowledge is power which serves and benefits the dominant groups in society.

It is in this move of making the social component of knowledge its epistemic component in an attempt to develop a more moral and politically accommodating approach to knowledge that postmodernists lose credibility (Young, 2008b). This is because there is no direct relationship between the social virtue of inclusion and epistemic values of knowledge. Moreover, “epistemological inclusiveness that is ‘anything goes’ removes any effective basis for arguing for social inclusiveness because all arguments including those against inclusion are equally valid” (Moore and Muller, 1999:195). Therefore, this leaves postmodernists with
no intellectually and theoretically sound standpoint from which to argue for inclusiveness in education although they claim this is what they aim to achieve.

Theoretically, postmodernist’s relativism results in the rejection of all epistemologies because for them all knowledge is equal and based on experience. However, they contradict themselves because they do not draw relativist conclusions about their stance. Society is supposed to embrace that all forms of knowledge are equal and that this is the only true knowledge which is not relative. Therefore, postmodernists present a theoretically flawed argument because they apply epistemological relativism to all other forms of knowledge except their own standpoint.

Postmodernism perceives knowledge that is included in the curriculum as representative of the dominant voice to the exclusion of the marginalised voices. It therefore advocates for a progressive pedagogy which moves away from social differentiation and the exclusionary principles of education which resulted in reproducing social inequalities. The move should be to celebrating diversity by including all social groups and thus facilitating educational inclusion and promotion of social justice (Moore and Young, 2001). However, this cannot be achieved practically from the postmodernists’ point of view because they deny the marginalised groups they claim to be representing access to epistemologically grounded theoretical knowledge. If the marginalised groups have access to this knowledge they can potentially use it to challenge their subordination (Young, 2008b). However, because there is no knowledge for postmodernists – only power of some groups to assert that their experiences should count as knowledge (Young, 2008b) – this leaves the marginalised groups with no knowledge that they can use for their emancipation (Wheelahan (2007) because society uses powerful knowledge to engage in social conversations and debates about social issues. This is the knowledge that students need to be exposed to so that they can be capacitated to participate in and contribute to social conversations and innovations.

The postmodernist’s relativist approach to knowledge has a potentially negative impact on the curriculum because it causes it to lose its specific focus on what knowledge will be taught and how it will be taught. Instead, because it equates knowledge to power, it causes the curriculum to be similar to any social phenomenon that does not distribute power equally (Young, 2008a). This strips away the role (and power) the curriculum plays in educational institutions and in the teaching and learning process. Moreover, because it does not have any theory of knowledge, it is unable to demonstrate in a convincing way what a curriculum that accommodates the subordinate groups will look like and what it is about it that will make it more accessible to dominated and subordinate groups.
Another key argument made by postmodernists is that the academic curriculum which is taught in schools and universities was based on liberal education ideology that was historically designed to ensure that a class-based society remains (Young, 2008b). Therefore, the curriculum was systematically designed to make it accessible to middle class students whilst ensuring that the majority of working class students failed. There can be little argument that the academic curriculum is more accessible to the elite, and anyone who seeks a more equitable society would need to engage with this issue, but there surely have to be epistemologically sound criteria for selecting what is to be included in the curriculum. It cannot be decided that any knowledge from anywhere can be included in the curriculum because all knowledge is equal (Wheelahan, 2010). This approach will make the role of the lecturer questionable in the teaching and learning process. For example, if in a Financial Accounting lecture knowledge from IFRS is given the same status as that of the system used by a tuck shop owner to balance his books, what role or value does the lecturer play in teaching? People in all societies are able to judge between good and bad literature and to weigh explanations about natural phenomena, and they debate the criteria for making those judgements (Young, 2008b). Researchers and scientists do the same thing using different criteria for judgement; it is therefore possible to differentiate between knowledge forms.

Young (2008a) drawing from Durkheim argues that the main role of education in society is cultural transmission, that is, to expose students to knowledge and cultures that they do not have so as to improve their quality of life. If, given this, we then take a postmodernist’s view of knowledge that it is relative, it then nullifies the role and the need of education in society because students in educational institutions will simply be exposed to the knowledge and culture that they already possess. This circuitous logic then results in there being no need for them to be taught knowledge and culture that they already have.

Realism, which is an approach to knowledge that this research is using, is an alternative to both empiricism and postmodernism. Realism takes a fallibilist view to knowledge, that is, it acknowledges that knowledge claims are provisional and subject to revision (Sayer, 2000). A knowledge claim will stand as true until a better or improved knowledge claim surfaces that might have been arrived at using more advanced knowledge creation methods. This implies that realism acknowledges that there are different ways of producing knowledge and some ways produce better knowledge than others. That is, they produce knowledge that is “cognitively more powerful and effective than others” (Moore, 2007:35). In this way, realism acknowledges both empiricism and postmodernism. It agrees with empiricism that we do have knowledge and truth but disagrees that this knowledge is absolute and infallible; that is,

---

4 The realist stance underpinning this study is discussed in much more detail in the next chapter; here I simply show how realism tackles the concept of knowledge.
realism distinguishes explicitly between knowledge of an object and the object itself. It also agrees with postmodernists that knowledge is social but does not see this as implying that knowledge is relative, however instead acknowledges that some knowledge claims are more powerful than others (Danermark et al. (2002) and that all knowledge claims are attempts to get as explicit an understanding of the object of knowledge as is possible at the given time and context.

Realism places emphasis on how knowledge is produced (Sayer, 2000). In realism, academic knowledge is understood as being produced in disciplines through knowledge-producing social practices (Wheelahan, 2010). Disciplines are described as having structures, principles and logics of their own (Moore, 2000). By placing knowledge production in disciplines, realism overcomes the process of knowledge conflation by both positivists and postmodernists, who reduce knowledge to knowing. Disciplines through communities of scholars are able to produce knowledge that transcends context, time and space. It is because knowledge is a product of knowledge-producing social practices which have their own characteristics that it becomes irreducible to situations in which it was created. Therefore, the social and historical conditions in which it was created are part of knowledge, and not all of it, because it also has its own dynamics and characteristics.

This research takes the view that knowledge has both sociological and epistemological aspects. Knowledge is sociological in the sense that any claim of knowledge is based on some idea of a society, that is, knowledge and meanings in one way or another created in public spaces through collective forms of life. Epistemologically, the understanding of knowledge focuses on the ways and extent in which different social interests shape the structuring of knowledge. Sociology and epistemology are equally important in conceptualising knowledge and truth claims (Maton, 2000). This study draws on concepts for engaging with issues of how best to promote greater equality through understanding the role of structuring of knowledge in education.

The South African higher education system is faced with persistent inequalities that are found in many mass systems of education; that is, only a few people are able to access higher education and even fewer succeed in it. It is important, if higher education as a social institution is to succeed in playing its role, for this systemic failure of higher education to be intensively researched so that possible ways of explaining it can be identified including how it can be reduced or overcome. Young (2008a) and (Wheelahan, 2010) argue that this can be achieved by conducting research which focuses on knowledge and curriculum as objects of study. Such research should also not take curriculum and knowledge as a given but should also look into issues of its power, politics and ideology both within and beyond
educational institutions. This is one way of challenging the existing curriculum and for researchers to find democratic ways of teaching and learning that reflect and respond to the needs and interest of the wider population and not just those of the elite.

Research that focuses on educational knowledge and curriculum cannot and should not take knowledge as neutral and given but undertake further analysis to look at how the curriculum changes over time and by virtue of its being imposes constraints on other possible curriculum options (Moore, 2000). This allows for an in-depth researching of knowledge and the differences between disciplines, the differences between knowledge types, and how disciplinary knowledge might actually represent conditions for creating new knowledge and acquiring that knowledge (Young, 2008a).

The shape of knowledge and the curriculum are at the centre of education because the main asset in education is knowledge. It is through knowledge creation that educational institutions aim to achieve their purposes, therefore any attempts to create a fair and more inclusive higher education system need to put knowledge creation at its centre and explore the role played by knowledge and the curriculum in teaching and learning. This causes the engagement about the role of education to be centred on knowledge and to look specifically at what is the meaning of being educated, including an analysis of what exactly it is that students are taught and why. This forms the background on which lecturers build the confidence to claim that it is worthwhile for students to learn certain things even if they are facing serious difficulties with learning those things.

A theory of knowledge differentiation enables the sociology of knowledge to address issues of how the curriculum can be made accessible to the majority of students. The discontinuity of the culture of the curriculum from that of students is one of the main challenges in the teaching and learning process (Young, 2008a). This discontinuity affects more negatively the students that are already disadvantaged by their social circumstances. This is evident in South Africa in the fact that the students who are least successful in higher education are Africans. It can therefore be argued that they are the ones whose social circumstances and culture are least aligned to the culture that is embedded in the curriculum.

The push by government to produce work ready graduates and to ensure that higher education responds to the needs of industry arguably results in knowledge de-differentiation. This is because graduates from different institutional types who ideally should have been exposed to different types of knowledge are expected to acquire the same type of generic skills which are supposed to make them work ready and employable (Case, 2011) This disadvantages students because the value of some programmes lies in exposing students to
knowledge that does not directly relate to making them employable but instead capacitates them to think differently about the world (Case, 2011).

Young (2008a) differentiates between “knowledge of the powerful” and “powerful knowledge” in order to demonstrate the value and role of knowledge in society. Knowledge of the powerful refers to the background of the group that have access to knowledge; this is normally the dominant group whose ideas rule in society. Powerful knowledge refers to knowledge itself that has the capacity to change the way students think about the world; it gives them a language to participate in political, moral and other social debates and discussions. It is through exposing students to powerful knowledge that educational institutions hope to achieve their aims. This is because powerful knowledge can be accessed in educational institutions and is significantly different to the culture and knowledge that students acquire in their homes, with peers and in their communities (Bernstein, 1996). If educational institutions do not expose students to powerful knowledge it then means they are failing in their role as an agency to transmit and transform culture and are therefore disadvantaging their students by not exposing them to knowledge that gives them intellectual power.

South Africa has been able through its democratic policies to improve access to higher education for all racial groups (Council on Higher Education, 2013). This resulted in an increase in the number of students from all races that were registered and participated in higher education. However, it still needs an explicit concept of knowledge acquisition in higher education so that the improved participation rates can result in improved success rates. Without finding ways to make the curriculum and knowledge more accessible, improved participation in higher education has the potential to become another source of inequality that will be less visible but will still be as effective because students will be unable to access powerful knowledge and the curriculum and will thus not succeed.

Powerful knowledge should be made accessible in educational institutions through the curriculum. Educational institutions are sometimes not successful in exposing students to powerful knowledge. They are also successful with helping some students acquire powerful knowledge than they are with others (Young, 2008b). However, it has to be acknowledged that educational institutions might be the only places where students from disadvantaged backgrounds can acquire powerful knowledge and in that way stand a chance to see and understand the world differently in a manner that transcends their social circumstances. It is therefore important that lecturers are aware of this and that they think about the best ways in which the curriculum can expose all students to powerful knowledge and to find ways to help them acquire it.
Students, in order to be able to acquire powerful knowledge, need to be capacitated to work with their non-educational knowledge and culture that they bring to educational institutions in order to be able to experience and acquire powerful knowledge. Helping students navigate boundaries between educational and non-educational knowledge enables them to create new identities; this is a key condition for learners to acquire new knowledge and progress (Wheelahan, 2007).

This research takes the view that knowledge cannot be neutral and a given but it is historical and social and can be differentiated. It treats knowledge as a “distinct social category separate from experience, separate from the political and economic uses of knowledge” (Young, 2008a:20). By acknowledging that knowledge can be differentiated, this approach provides a foundation on which the curriculum can also be differentiated with the aim of exploring ways to make it more accessible and in addition to look at how different forms of organising the curriculum can lead to students being exposed to more or less powerful knowledge and at what impact this might have in turn on their development intellectually.

2.6 EPISTEMOLOGICAL ACCESS

The concept of epistemological access is closely related to the concept of academic practices. Morrow (2009) states that academic practices or disciplines have developed around the search for well-articulated forms of knowledge and understanding. Intertwined with this are standards of practice and achievement within a discipline. Learning to become a participant in an academic practice is a long-term process which involves learning intrinsic disciplines and constitutive standards of the practice. Gaining epistemological access to a discipline is different from gaining formal access to a university, which is more about being a registered student at an institution of higher education. Gaining epistemological access is about being able to gain access to the knowledge which the university distributes; this is the guiding ideal of a university’s academic learning realm and its purpose (Morrow, 2009). Therefore, gaining epistemological access to a discipline is learning how to become a participant in an academic practice.

Academic practices change over time and this change is not informed by an individual or particular group of participants (Morrow, 2009). Any changes have to be justifiable according to the intrinsic standards of practice and only if the academic community would acknowledge that the proposed changes are an improvement on the academic practice. Although on the surface it may look like academic practices are based on their standards of practice, there are political and power relations at play which can inform decision making about various issues which might include standards of achievement (Morrow, 2009). Maton (2007:87) states that “most approaches in the sociology of knowledge do not pay enough attention to
relations within knowledge, that is, how knowledge itself is political, powerful and has the
capacity to shape relations”. Knowledge is a “structured, structuring structure” (Maton 2000b: 149). That is, educational knowledge structures society through its struggles over status and resources and yet it is also structured because it has organising principles which inform its knowledge formations. It is also a structure because it can stand on its own be studied together with its effects. In his other work Morrow (2003) agrees that power and political issues are at play with regards to revisions in the academic practices (although he discusses this in the context of professional identity).

To gain epistemological access, learners must be aware of their agency within disciplines. However, this agency is compromised by the nature of the academic practices the learner is trying to get access to (Morrow, 2009). According to Morrow, the learner needs to acknowledge that they are a trainee participant and have respect for the practice and for those who have authority within the academic practice. In as much as there is some validity to these claims, it needs however to be questioned how the disciplines will grow and be reshaped if those who enter them are not given liberty to critique them. Given that some disciplines are not open to critique and actually teach their learners subservience, it is difficult to imagine how these disciplines can grow. This has the potential to rob disciplines of the diversity which might reshape them and their participants of the capability to question and critically engage with the discipline.

Morrow argues that while benevolence of the teacher is an ideal, it must be informed by the standards of practice in the academic practice. Teachers who simplify the curriculum to make it easier for students to understand in an attempt to “broaden access” are potentially sabotaging students’ ability to gain epistemological access to powerful knowledge (Wheelahan, 2007).

However, it is important that the relationship between the teacher and students is collegial, allowing for beneficial two-way communication which enables the teaching and learning process to take place. Teaching needs to be a co-operative task between students and lecturers if epistemological access to the discipline is to be gained (Morrow, 2009). Learners need to understand their role in the learning process and be willing to work hard in order to learn. Lecturers also need to ensure that they are teaching and fulfilling their role at all times. Co-operation and collegiality between students and lecturers can contribute to enhancing the teaching and learning experience.

The curriculum has two components: the explicit and implicit curriculum (Muller, 2009). The explicit curriculum is the stated content and outcomes found in the curriculum and accreditation documents. The implicit curriculum can be seen to be hidden and to include
unstated norms, values and beliefs that are transmitted to students through underlying structures of meaning. The hidden curriculum influences and informs the learning process. That is, although on the surface it might look like students are taught the explicit curriculum, this curriculum is informed and shaped by the hidden curriculum. Therefore, a curriculum contains a tacit framework of meaning, which is seldom clearly spelt out, that is below the level of articulated consciousness but can influence what is learnt in far more profound ways than the explicit curriculum (Morrow, 2009).

Morrow argues that curriculum changes must engage with the hidden curriculum and not merely content as this is the anchor for research and teaching in the academic discipline. He states that sometimes academics resist curriculum changes because they are unable to disconnect relevant epistemic values from particular content (Morrow, 2009). Yet it is these epistemic values which they have to make visible and attempt to communicate explicitly to students if students are to acquire the language of engagement in the academic practice. It is therefore necessary for students to be exposed to and know these values if they are to become participants in the academic practice. Gaining epistemological access thus requires that students understand and care about the relevant epistemic values (Morrow, 2009).

Boughey (2005) argues that some students arrive at university with didactic understanding of authorial positions and this influences how they perceive and engage with academic texts. Providing epistemological access to these students needs to involve exposing them to the idea of other authorial positions. This would entail introducing them to the academic discourse which requires that they are able to explore the work of different authorities and use it to develop their own opinion. This forms an important understanding on which students need to base their ability of gaining epistemological access. This is because a person who is in the process of gaining epistemological access to a discipline needs to understand that they are not only reproducers but also producers of disciplinary knowledge (Boughey, 2005). Providing epistemological access needs to be more than providing learners with skills and strategies to cope with academic learning: it needs to include the narrowing of the gap between the worldview of students, lecturers and the target knowledges (Boughey, 2005).

In academia it is often said that “academic language is no one’s mother language” (Bourdieu et al., 1994:8). Granted, no one is born speaking academic language, but it is much easier for the middle class to access than it is for the working class because they already possess the cultural capital which makes it easier for them to acquire academic language (Boughey, 2012, Ferreira and Mendelowitz, 2009). This notion normalises academic language as if the ability to acquire it is equally available to all. This “normalisation of academically specific
ways of using language also mean that those who act (write/speak/read/etc) in ways that are different can be perceived as "other" or "abnormal" (McKenna, 2004:282). This notion of perceiving language as a neutral mechanism for communicating meaning from lecturer to students does not consider that language can be discipline specific, applicable to a particular culture and created socially. For meaning to be decoded, then, the learning needs to take place within the discipline and the platform for understanding and acquiring the underpinning cultural and social values need to be created. “Unequal social-class distribution of educationally profitable linguistic capital constitutes one of the best-hidden mediations through which the relationship . . . between social origin and scholastic achievement is set up” (Bourdieu and Passeron, 1990:115). This functions to hide the ongoing inequalities that are prevalent in the South African education system and the role of the university in reproducing the social order.

The impact of how apartheid created an environment where the quality of education people received was to a large extent based on their race is still relevant. Issues of income level, schooling, race, home language and cultural background all intersect to complicate the issue of access to South African higher education (Ferreira and Mendelowitz, 2009). However, focusing only on linking the issue of success in higher education to home language and language proficiency of students makes it easier to deal with this rather than with the other murky, power-related and political issues. This also masks the ways in which the underpinning practices and values of knowledge construction in disciplines are more easily accessible to certain socio-economic or racial groups than others. “The complicity of higher education in retaining the socio-economic status quo through the use of gate-keeping literacies is not open to deep reflection as this is not within the rules of the possible” (McKenna, 2004:284).

Calls for providing epistemological access to a diverse student population can be misconstrued as calls for making the curriculum easier or lowering standards of the quality of student learning. However, this is not the case. There must surely be ways which can be used to make the curriculum responsive to the diverse student population whilst exposing them to the epistemic values of their disciplines and thereby giving them access to powerful knowledge.

Having looked briefly at the idea of Accounting as a profession and then at the concept of knowledge as it has been tackled in education research, in this next section I bring these two issues together to look at the notion of professional knowledge.
2.7 PROFESSIONAL KNOWLEDGE

Attempting to understand professions depends on clearly understanding the nature of professional knowledge. Bernstein (2000), building on the work of Durkheim that looked at abstractness of knowledge, argues that the development of professions can be traced back to the first dislocation of official knowledge. He states that this dislocation resulted in knowledge having two specialisation discourses, the inner being the Word. This discourse, Bernstein (2000) claims, is more than just about language and reasoning: it is also concerned with the development of a particular form of consciousness or identity and setting limits to and regulating this identity (Bernstein, 2000). The second discourse is the World. The World is concerned with principles of understanding the material world.

Bernstein (2000) argued that courses in universities about the Word (inner being) were studied before courses about the World: “no World prior to the Word”. The Word can roughly be perceived as conceptual knowledge and the World can be perceived as contextual knowledge. Therefore, students were taught conceptual knowledge first before contextual knowledge. This is because students have to learn or understand something first before being able to apply it. The Word creates a particular form of the outer World. After students have been exposed to the Word they go through some change in their language and reasoning and they begin to see and experience the World differently. “The construction of the inner was the guarantee for the construction of the outer, in this we can find the origin of the professions” (Bernstein, 2000:85).

Taking a historical look at universities as stakeholders in professional knowledge or professions reveals that in the early universities professions were not a prominent feature of university education (Graham, 2005). It is the abstract disciplines that dominated early universities and their lecturers had more power. However, in the modern university we have seen a growing development of professional programmes or disciplines and they now feature prominently in university education and have power (Graham, 2005).

When analysing university education, Gordon Graham draws from the work of J. H. Newman, who distinguishes between the philosophical and the mechanical. The philosophical is concerned with exposure to general ideas whilst the mechanical is concerned with information that is used on what is particular and external (Graham, 2005). But Gordon Graham uses the term “education” to refer to the philosophical and “instruction” to refer to the mechanical. The philosophical is associated with liberal education: those who are exposed to it are encouraged to engage with thoughts and arguments without paying much attention to where this might lead or what its purpose is, therefore those who engage in education (philosophical) are set on a journey of investigating general ideas (Graham,
On the other hand, the mechanical (instruction) is concerned with practical intelligence: those who are exposed to it are concerned with hard facts and truths that need to be known so that they can be acted upon for a particular purpose. The mechanical is associated with technical training (Graham, 2005). In contrasting these concepts we engage with liberal education and technical training. With technical training you find that students are instructed and master skills without necessarily understanding the underlying principles that inform them. At times, depending on your perspective, this can be sufficient. Very few people, if any, care that their car mechanic might not be able to explain the theory which informs car engine design or that their plumber cannot explain why water cannot flow upwards as long as they are competent in doing their work.

With liberal education students are educated to develop a new self-consciousness, whose value lies in “knowledge for its own sake", or, as Gordon Graham better phrases this, “the value is in exercising and enriching the life of the mind for its own sake” (Graham, 2005:55). It can be argued that mechanical knowledge also provides opportunities to students for intellectual engagement especially if one considers that students are trained to be able to deal with as yet unimagined practical tasks of their industry. However, the difference is that with liberal education the mind is enriched for its own sake and with technical instruction the mind is challenged for the sake of another end. Education and technical training need not be compared or have to justify their usefulness or relevance to the university and indeed to society as a whole, because neither is superior than the other.

According to Graham (2005), professions are the bridge where liberal education and technical training meet. He states that liberal education embellishes technical training to create professional education. It does this by humanising and socialising professions. The main aim of professions is the mastery of practical skill (technical training) but they also have to account for themselves and develop a self-consciousness, provided by the means of liberal education. Professionals have to engage with some social issues like the significance of their profession, the ethics of their profession, what it means to be in that particular profession. (Graham, 2013). Without the element of liberal education professions are mere functionaries, reduced to servers and not formers of social life (Graham, 2005).

Bromme and Tillema (1995) state that professional knowledge has two components: the theoretical and the practical. This is applicable to the training of CAs as they have to complete the four year university degree and then go for practical training in industry. Bromme and Tillema (1995) further state that the training of professionals has become more academic and professionalised, in that it is offered at universities and professions are setting boundaries around their areas of expertise.
Although both the theoretical and practical components of professional knowledge are important they can sometimes clash and cause what Bromme and Tillema call a “reality shock” (Bromme and Tillema, 1995:261). This happens when novice practitioners or students go to industry to do their practical training component and they realise that the theoretical knowledge that they learnt in class does not manifest in the same compartmentalised way in the workplace.

This reality shock contributes to the ongoing debates about the role that theoretical knowledge and practical training play in professional knowledge and training of professionals (Bromme and Tillema, 1995). There is a general difference of opinion between academics and practitioners in this regard. Academics generally perceive theoretical knowledge as the background on which practical work is based while practitioners say that sometimes theoretical knowledge is not sufficient or does not account for all that happens in professional practice and that experience is the best teacher (Wheelahan, 2010). The view one takes on this is based on what one perceives as more important, i.e. knowing, action or both.

Professional education is an ongoing process of becoming, that is, it teaches its students to think, act and how to be professionals. Aspiring professionals are already somehow orientated to their profession but they do not yet belong to it. Professional education is therefore about bridging this gap in the process of becoming professionals. In this sense professional education, such as the CTA, plays a key role in what aspiring professionals come to know, how they act and who they are.

A professional knowledge system needs to expose students to disciplinary knowledge and to situated knowledge. “Situated knowledge is knowledge underlying specific work practices and the contextual knowledge associated with the sites of practice” (Winberg et al., 2012:103). It is important that situated knowledge and disciplinary knowledge are aligned in the design of a professional programme so that it can contribute to developing students who will become competent practitioners and critical participants in their professions and society in general.

The CTA as an academic programme faces inwards towards the university as it mostly covers disciplinary knowledge, but it also faces outwards towards the world of work because its graduates qualify to write SAICA’s Initial Test of Competence. However, if one considers the education and training of CAs holistically it then has components of both situated knowledge and disciplinary knowledge because students spend the first four years at university and thereafter go to serve their articles in Accounting firms (See Appendix A for full CA training process).
Schon (2001) argues for a professional knowledge approach that he calls reflection-in-action, which requires a professional to demonstrate “knowing-in-action” as he or she embarks on professional practice. He describes the moments of this approach as follows:

- In the context of the performance of some task, the performer spontaneously initiates a routine of action that produces an unexpected outcome.
- The performer notices the unexpected result which he construes as a surprise-and-error to be corrected, an anomaly to be made sense of, an opportunity to be exploited.
- Surprise triggers reflection, directed both to the surprising outcome and to the knowing-in-action that led to it. It is as though the performer asked himself, what is this? And at the same time, what understanding and strategies have led me to produce this?
- The performer restructures his understanding of the situation – his framing of the problem he has been trying to solve, his picture of what is going on, or the strategy of action he has been employing.
- On the basis of this restructuring, he invents a new strategy of action.
- He tries out the new action he has invented, running an on-the-spot experiment whose results he interprets, in turn, as a “solution”, an outcome on the whole satisfactory or else as a new surprise that calls for a new round of reflection and experiment. (Schon, 2001:11-12).

Although Schon argues that the trial and error approach is too simplistic compared with his knowing-in-action approach for solving professional problems, trial and error is very similar to knowing-in-action. In both approaches professionals demonstrate their knowledge by trying different strategies to solve professional problems until they get to the right strategy that is going to solve the problem. Knowing-in-action might not be described in relation to trial and error but the essence of this approach is there, embedded in its practice. In professional practice, knowledge is used that is more likely to succeed in solving the problem than not, based on experience and the fact that knowledge has been used or applied in the discipline. The professional practitioner, based on experience, then can and normally does build on the basic knowledge to apply to each case they are dealing with. Professional practice is much more sophisticated than trial and error or knowing-in-action.

Along similar lines, Dall'Alba (2009) argues that professional education should be conceptualised as not only just a source of knowledge and skills that are to be acquired but also as a way of being. Integrating these components allows aspiring professionals to learn to act, know and become what their profession requires them to be. Focusing on one aspect,
e.g. knowledge and skills, which is what most professional education programmes do, puts the students in a difficult position of having to learn to embody the professional ways of being without proper guidance, which makes it difficult for them to succeed. Treating knowing, acting and being as separate entities leaves “the most challenging task of learning professional ways of being through integration of these various aspects to the students themselves” (Dall'Alba, 2009:43). It is easier to learn new ways of knowing and acting compared to learning new ways of being as this forces students to question their identity.

All professions have their own routines, histories and traditions and aspiring professionals have their histories, attitudes and views about the world. Becoming a professional is then about transforming the whole human being to be able to embody the professional routines and traditions as they are presented and to have the capacity to engage with them as they continuously evolve with the profession in the future. The students’ histories provide different triggers to them as they engage with professional knowledge.

Professional practices, traditions and social structures constrain opportunities for some, while opening them to others. Power relations permeate professional practice and efforts to become professionals, and their past not only opens up possibilities about professional ways of being which can be taken up in the present but also makes other possibilities unattainable (Dall'Alba, 2009). The past is a resource which helps with understanding and interpreting the present and the future. It acts as the initial background for students to base their understanding of who they are becoming as professionals. By the time they are ready to enter the profession students have completely evolved at least with regards to who they are as professionals.

2.8 CONCLUSION

This chapter began by looking at CTA education before moving on to look at the notion of a profession and the idea of knowledge and then concluded with a brief look at the concept of professional knowledge. The purpose of this chapter has been to consider the main arguments about the kind of knowledge that is the focus of this study, the CTA. The thesis now moves on to a discussion of the theoretical framework for the research. The next chapter picks up on the ways in which this study is realist, as briefly referred to in this chapter, and then moves on to look at the Legitimation Code Theory as both a conceptual framing for a consideration of knowledge in the CTA as well as a toolkit for the analysis of the study data.
CHAPTER THREE – THEORETICAL FRAMEWORK

3.1 INTRODUCTION

The previous chapter discussed the key concepts that underpin this study. This chapter discusses the theoretical framework that is used in this research. This chapter focuses on Legitimation Code Theory (LCT) as the study’s substantive analytical theory and Critical Realism as its ontological base. This chapter discusses these two aspects of the theoretical framework in great detail. LCT is underpinned by Critical Realism (Maton 2004) and so they can be seen to be congruent in their assumptions about truth, knowledge and modes of research.

3.2 CRITICAL REALISM

Critical Realism was developed by Roy Bhaskar and this study uses it as an ontological “underlabourer” Bhaskar (1975) that is, as its philosophical standpoint. Critical Realism research asks the question: what must the world be like for X to be possible? More specifically, this study concerns itself with the issue of what the world must be like for low throughput and retention rates of a racially differentiated nature to be possible in the CTA? It acknowledges that this question can be tackled from any number of perspectives using different theories and that each would provide only a partial understanding. This study focuses on knowledge structures and knower structures, which are under-researched issues due to the “knowledge blindness” of much sociology of education research, as discussed in the previous chapter. The focus on the structure of knowledge and knowers is underpinned by a realist ontological position.

Ontological and epistemological views that people hold influence how they see the world and what they see in it. For researchers their views influence the type of research they conduct and the questions they ask. The word ontology means the study of being or reality. An ontology can be defined as assumptions one makes about the nature of social reality, one’s views about what exists in the world, how it can be described, what it is made up of and how all these units relate to each other (Mouton, 1998). Therefore, when researchers work from different ontological positions, they conduct research with different conceptions of the nature of reality.

While ontology is about the nature of truth, epistemology conceptualises the nature of knowledge and how we get to acquire it. It is about what can be known about the world (Mouton, 1998). Just as researchers hold different ontological positions, they can also have different epistemological viewpoints. An understanding that there are various epistemological positions available therefore acknowledges that there are different methods that are suitable
for understanding different objects of the world. Because objects are made up of different structures, certain methods will be more appropriate for understanding certain objects and there will be debates about which might be the most appropriate approach.

Critical Realism takes the view that the existence of the world is external to our comprehension of it. That is, there is reality that exists, which is separate from our understanding of it (Case, 2013). Therefore, our understanding of the world is not the same as reality itself. Reducing our understanding of reality to reality itself results in the "epistemic fallacy" (Sayer, 2000). The epistemic fallacy can be understood as the conflation of ontology and epistemology. It happens when people reduce what they know, experience or observe about the world to what the world is and assume that there is nothing more to the world than what they are able to know about it (Sayer, 2000). If what human beings understand about the world is all there is to know about the world then it would not be necessary to do observations or to conduct any form of research because there would be nothing worth finding out. However, this is not the case as research continues to play an important role in society, and as our knowledge is challenged and expands, so does our understanding of how partial our knowledge is of the objects of our knowledge.

3.2.1 Layered Ontology
One of the key concepts of Critical Realism as a philosophy is that it has ontological depth, or a layered ontology (Steinmetz, 1998). This refers to the understanding of reality as stratified, that is, existing at different levels: the level of the Real, Actual and Empirical. Research done from this philosophical standpoint generally aims to unearth the generative mechanisms at the level of the Real that enable or constrain events at the level of the Actual that may be experienced at the level of the Empirical.

Ontological depth refers to the causal relationship between the three domains of reality. The domain of the Empirical refers to people’s experiences of events. These events take place in the level of the Actual, which are generated by powers at the level of the Real.

<table>
<thead>
<tr>
<th></th>
<th>Domain of Real</th>
<th>Domain of Actual</th>
<th>Domain of Empirical</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mechanisms</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Events</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Experiences</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>

*Table 1: Layered ontology (based on Bhaskar 1978)*
The domain of the Real consists of the social and natural aspects of reality that exist whether human beings know about them or not (Danermark et al., 2002). This domain also consists of the objects, their structures and powers. Structures have causal powers, that is, they have the capacity to behave in certain ways which can lead to certain changes.

The Real is the deepest level of reality and refers to the structures and causal mechanisms that allow events to happen in the world (at the level of the Actual) such that they are experienced by people (at the level of the Empirical).

The domain of the Actual is concerned with what happens when the powers and mechanisms that are at the level of the Real are activated (Sayer, 2000). It looks at what they do and which events they bring about.

The Empirical domain consists of what people experience directly or indirectly. The way people experience the world is influenced by their understanding of it: their understanding of the world is theory-laden (Danermark et al., 2002), in the sense that people need to have some theory or concepts of the world to be able to understand how they are experiencing it.

But reality is not theory determined. There are certain things which happen in the world whether people understand them or whether they experience them or not. Therefore, the understanding of the world is theory laden but not theory determined (Danermark et al., 2002). While the Empirical consists of that which we know because of our sensory experience, the Real is where the underlying mechanisms that enable events to take place are located.

My understanding of the issues that are raised in this study started at the domain of the Empirical, where all experience is located. This is because I am concerned (a concern I experience at the level of the Empirical) that there is a problem of a high failure and drop-out rate in the CTA (which can be characterised as events at the level of the Actual). The study goes deeper into the level of the Real, with the aim of identifying some of the underlying mechanisms of the CTA which cause it to have this high failure and drop-out rate. This has been done retroductively. Retroduction is a way of understanding phenomena by moving from the known to the unknown deeper levels of reality (Steinmetz, 1998). Retroduction enables research analysis to move from empirical description to providing the constitutive structures and mechanisms that are in the domain of the Real but cannot be directly observed in the domain of the Empirical.
Critical Realism is guided by three concepts when it studies the world: these are ontological realism, judgemental rationality and epistemic relativism, and I now discuss each of these in turn.

3.2.2 Ontological Realism
Ontological realism refers to the understanding that there is a world out there which exists. It is separated from people's knowledge about it (Sayer, 2000), that is, the world exists whether people know about it or not. It also continues to function and is not affected by whether it is understood by us or not. This understanding separates the world or reality into two dimensions: the intransitive dimension and transitive dimension. The intransitive dimension is relatively enduring. It refers to the objects of science, the mechanisms that are always there. These can be physical processes or social phenomena; they form the objects of study in research (Sayer, 2000).

Critical realism regards the objects of knowledge as the structures and mechanisms that generate phenomena; and the knowledge as produced in the social activity of science. These objects are neither phenomena (empiricism) nor human constructs imposed upon the phenomena (idealism) but real structures which endure and operate independently of our knowledge, our experience and the conditions which allow us access to them (Bhaskar, 1978:25).

The intransitive dimension is concerned with the nature of the world. It seeks to understand what is it about the nature of the world that enables things or events to happen the way they do. Critical Realism claims that analysing the stratified nature of the world enables an understanding of the intransitive dimension of reality (Bhaskar and Danermark, 2006). It does this through its unique characteristic of digging deeper in research to reveal the generative mechanisms, structures and causal powers at the level of the Real.

The transitive dimension refers to the knowledge that is created by human beings. It is time bound and open to change (Case, 2013), that is, the transitive is the dimension that indirectly connects research or science with reality (Sayer, 2000), in the sense that it is concerned with the aspect of knowledge that humans create in their attempt to understand reality. However, knowledge is fallible, that is, there is always an ontological gap between the intransitive dimension and the transitive dimension (Bernstein, 1999). That is because scientific knowledge can be wrong at any time and can be superseded by new research results, so research results are always simply our best accounts of reality at a given time.

3.2.3 Judgemental Rationality
Judgemental rationality acknowledges that our understanding of the world is fallible (Maton, 2010a). That is, not all perspectives about reality are equal and at any given time our understanding of the world can be incorrect. However, it acknowledges that although the
absolute truth is unattainable it is possible to differentiate good ideas from bad ones. Therefore, if there are multiple contradictory perspectives about reality, by using judgmental rationality, people are able to choose which ones provide better explanations, using rational judgement amongst different understandings of reality. Some knowledge claims are more powerful than others and we use our reasoning capabilities to decide which ones we are going to believe and why. Judgmental rationality holds that there are rational, intersubjective bases for determining the relative merits of competing knowledge claims (Maton, 2010a).

In this way Critical Realism rejects judgmental relativism, that one cannot judge between different ideas or perspectives and decide that some accounts are better than others (Scott, 2010). Researchers who oppose the notion of judgemental rationality often do so on the postmodern grounds that all people are or should be equal and therefore their ideas must also be perceived as equal. However, Sayer (2000) argues that the equality of people applies to moral worth of people and not to the epistemological status of their beliefs. Social and moral equality do not entail epistemological equality. For example, although a chartered accountant, a doctor and a plumber are all people who deserve equal social and moral recognition, their knowledge of each other’s professional domain is certainly not equal.

3.2.4 Epistemic Relativism
The third major tenet of Critical Realism, along with ontological realism and judgemental rationality, is epistemic relativism. Epistemic relativism acknowledges that our understanding and judgments about the world are influenced by our historical and social environments. Our knowledge and beliefs about the world are socially produced and change over time (Maton, 2010a). How one sees the world is dependent on geographical location, history, socioeconomic status, religion, therefore each person may know the world differently from the next person. The nature of knowledge as an object, its forms and their modes of change, is crucial for understanding our subjective knowledge and what we can say we know about the world (Maton, 2010a). Thus, epistemology is relative to the activities and belief systems of groups of people in time and space. Epistemic relativism holds the view that the world can only be known in terms of available descriptions or discourses and that there are a number of different ways of knowing the world (Sayer, 2000). They are all valid in a particular context and in a specific time.

Critical Realism takes the view that our knowledge of the world is incomplete and imperfect, that is, our understanding and knowledge of the basic things about the nature of reality can be false. It is therefore important to keep this in mind as we engage with research and in our daily lives. Because research findings are valid at certain times and contexts, more importantly they can also be incomplete and/or false. This study makes knowledge claims
that are perceived as real, although I acknowledge their possible fallibility, but they are not considered as relativist as if any truth claims are equal to any others – they are my attempts, using judgemental rationality, to make the most rigorous claims about the domain of the Real as I am able to at present with regards to the structure of knowledge in the CTA.

The study acknowledges that the world is an open system, that is, there is always an unlimited number of dynamics at play that a researcher has no control over. Unlike in closed system, for example a laboratory, where a researcher can choose the variables they want to research and then only consider the chosen variables in research. Therefore, this research is not looking for direct cause and effect connections, but its focused purpose is to identify and to understand the structures and mechanisms related to knowledge structures and knower structures of the CTA, which operate as causal powers in the domain of the Real. In the case of this study, for example, it is acknowledged that the multiple mechanisms that cause low retention and throughput in the CTA cannot all be isolated within one study. This study focuses only on the role that the knowledge and knower structures play.

3.2.5 Undertaking Critical Realist Research
The purpose of research in Critical Realism is to “investigate and identify relationships and non-relationships, respectively, between what we experience, what actually happens and the underlying mechanisms that produce the events in the world” (Danermark et al., 2002:21). This purpose of research can be achieved because Critical Realism perceives reality as stratified or existing in three domains of reality as discussed above. Another key characteristic of Critical Realist research is that it contributes to people’s conceptualisations of reality. The aims of Critical Realist research are often stated as to detect, discover, reveal something that is unknown about reality (Danermark et al., 2002). The results of Critical Realist research are often stated as to contribute, develop, improve the theories that societies have about the world (Harvey, 2002). This in turn improves society’s conceptualisation of reality.

Critical Realism is set apart from other ontological forms of research or paradigms by its third domain of reality, the Real, where generative mechanisms are located. These are the powers and mechanisms that cause things to happen in the world. They are not experienced directly but indirectly through their effects on the events that they cause. The foundation of conducting Critical Realist research is digging deep to unearth these generative mechanisms.

Critical Realism is based on natural necessity, that is, there are necessary internal relations between structures, powers, generative mechanisms and tendencies which contribute to our understanding of reality (Carter and New, 2004). However, not all mechanisms that exist are
actualised; this is because there are an infinite number of mechanisms that can cause an infinite number of events. When some mechanisms are actualised, we might then observe and experience the events that they cause. Nevertheless, not all actualised mechanisms are experienced; a mechanism does not have to be experienced in order for it to be actualised.

Critical Realism is an “explanatory philosophy in which the interplay between pre-existent structures (possessing causal powers) and properties (including people, possessing distinctive causal powers and properties of their own) result in contingent yet explicable outcomes” (Carter and New, 2004). Critical Realism acknowledges that structures, cultures and agency are constantly changing and have emergent properties and power in the social world, and because of such interplay structure cannot be reduced to its parts (Carter and New, 2004).

Objects of knowledge exist and have powers due to their structure. The structure of an object determines the powers it has and it is structure that causes powers to be exercised. The generative mechanisms operate when they are “triggered” (Carter and New, 2004). It therefore means that the generative mechanisms are not always in operation and when they are in operation (have been triggered), their effect depends on the conditions. This is because at any given time there are many different mechanisms that are present at the level of the Real. Events are therefore based on the effects of a number of mechanisms that reinforce or frustrate one another. In essence, this means that structures have powers whether exercised or not, mechanisms exist whether triggered or not and the effects of the mechanisms are contingent (Danermark et al., 2002).

Most pertinent to my study is that Critical Realism claims that, by offering an explanation of social reality, it has the potential to emancipate people (Carter and New, 2004). This is based on the understanding that there are some basic assumptions held by people that are incorrect and make them less free. Studying and knowing the nature and underlying mechanisms of structures provides knowledge that has the potential to set people free. Critical Realism values the notion of changing unsatisfactory or oppressive social conditions so that there can be social justice in society (Harvey, 2002). It is the activities of people that reproduce social structures but it is also the collective behaviour of people that has the power to modify and transform social structures. It is this power of social agency that this study hopes to tap into because as an individual researcher my capacity to transform social structures is extremely restricted. However, if the academic community is made aware of such research, however fallible, and they act on it in order to improve the experience and success of all social groups in the CTA, then they would have exercised their power to impact on social structures.
Critical Realism makes it possible to understand how people can be a lot of different things which they are not currently. This is because at the level of the Real lie a lot of different generative mechanisms or structures that may or may not be realised. It is therefore possible to speculate that, if the unrealised generative mechanisms were realised, they would bring about different events which would be understood and be experienced differently by people. What has happened is not all that could have happened because it is determined by exercised generative mechanisms. The nature of real objects present at any given time constrains and enables what can happen but does not pre-determine what will happen (Sayer, 2000).

Critical Realism argues that the world is characterised by emergence (Harvey, 2002). That is, when two or more structures come together they form a new phenomenon that is irreducible to the properties or structures that gave rise to it or formed it but they are necessary for it to exist. Emergence enables the conceptualisation of how people’s roles and identities are related to and impacted by other people and institutions (Sayer, 2000). This enables Critical Realist research to explore how combinations of structures can affect each other and thus form other structures. This is one of the reasons why it is necessary for social science research to concern itself with conceptualisation because, as new structures emerge, it is necessary that they are described and theorised about with regards to what they are; their capabilities, impact and potential are conceptualised so as to contribute to their understanding.

This section discussed the philosophical standpoint of this study. Critical Realism underpins the substantive theory used in this study, which is LCT. There is therefore alignment between the ontological position, the substantive theory and the research design.

3.3 LEGITIMATION CODE THEORY (LCT)

While Critical Realism provides a view of the world and a demand that research goes beyond the domain of experience, it does not dictate the theoretical and analytical tools for doing so and therefore allows that appropriate substantive theory be called upon. Legitimation Code Theory (LCT), which is a substantive theory that this study uses, combines insights from the work of Pierre Bourdieu and Basil Bernstein. It perceives society as made up of relations between fields of practice.

Drawing on the work of Bourdieu, the world is described as structured into “haves” (the dominant) and “have nots” (the dominated). Each field is not totally independent nor can it be entirely absorbed by other fields; this is a necessary condition for a field to exist. Higher education can then be perceived as an irreducible social structure because it cannot be reduced or absorbed by other social structures that it is related to, e.g. government
departments, the economy, the schooling system etc. (Maton, 2004). It has its unique characteristics and traits yet it is not totally independent because it needs other fields to function. Bourdieu’s concept of fields provides a framework for “understanding the sociology of knowledge by perceiving intellectual fields as relationally positioned struggles over status and resources” (Maton, 2010b:37). The issue of what forms the basis of struggles in the field also needs to be researched; what causes different measures and types of ‘capital’ to be valued over others and on what basis hierarchical relations of actors in the CTA field are based. LCT theorises the concept of a field further by engaging with these questions through the notion of languages of legitimation (for example, Maton, 2000ab and 2004). Languages of legitimation represent practices of actors in an intellectual field as they engage in struggles over status and resources. Those “languages” that are recognised and valued by members of the intellectual field can be said to be legitimated.

Bernstein’s work offers a theory of knowledge that focuses on understanding the structure of knowledge. Bernstein’s work embraces the question of “what”. It can be said to ask the question: what is the structure of knowledge? In this way, Bernstein provides a framework for understanding knowledge as structured whilst Bourdieu provides a framework for understanding knowledge as a structuring structure (Maton, 2000aa). Therefore, drawing from these two theories, LCT conceives knowledge as a structured, structuring structure.

The following section discusses the concepts of Bernstein that LCT draws from so as to provide a background for understanding LCT and what it aims to achieve.

### 3.3.1 Knowledge Structures

A key concept in Bernstein’s code theory is that of knowledge structures. In discussing what happens to knowledge in the field of production, that is the field in which knowledge is first produced, Bernstein differentiates between horizontal discourse, which is everyday common sense knowledge, and vertical discourse, which is scholarly, professional or official knowledge (Bernstein, 2000). Vertical discourse consists of specialised symbolic structures of explicit knowledge. These can be said to be languages that are used in the communication of meaning of this discourse. Vertical discourse refers to disciplinary knowledge and according to Bernstein all kinds of disciplinary knowledge have specialised languages that they use in their pedagogy (Bernstein, 2000).

The vertical discourse of disciplines can further be divided into two categories, which are horizontal knowledge structures and hierarchical knowledge structures. Bernstein’s

---

5 Origins from Bourdieu and refers to field specific resources that when owned lead to membership in a field.
Horizontal and hierarchical knowledge structures provide a way of understanding the systematic manner in which intellectual fields are organised (Bernstein, 2000).

Disciplines that are in Humanities and Social Science typically have horizontal knowledge structures. Horizontal knowledge structures are represented as a series of Ls. See Figure 6 for a visual representation. Horizontal knowledge structures develop through the accumulation of languages.

\[ L_1 \ L_2 \ L_3 \ L_4 \ L_5 \ L_6 \ ... \]

*Figure 6: Horizontal Knowledge structure (based on Bernstein 1999)*

An example of a discipline with a hierarchical knowledge structure is Physics. This knowledge structure can be visually represented as a pyramid. See Error! Reference source not found. for visual representation below. The top point of the pyramid represents the propositions or theories in an intellectual field and the base represents the number of phenomena that can be explained by the said propositions or theories (Maton, 2007).

*Figure 7: Hierarchical knowledge structure (based on Bernstein 1999)*

The following sections discuss these two knowledge structures in greater detail.

**3.3.2 Horizontal Knowledge Structures**

Horizontal knowledge structures comprise "a series of segmented strongly bounded languages" (Maton, 2007:91). A discipline that has a horizontal knowledge structure typically is made up of subject areas or specialisations that are based on different ideas and therefore they might perceive the world differently. According to Bernstein (1996:172-173), a horizontal knowledge structure is a "series of specialised languages, each with its own specialised modes of interrogation and specialised criteria with non-comparable principles of
description based on different, often opposed, assumptions”. They consist of a collection of languages that cannot be translated to each other because each language is unique; they often have opposing viewpoints, perceive the social world differently, and have different criteria for what counts as credible knowledge. Examples of disciplines that have horizontal knowledge structure include Sociology, Philosophy, Literature Studies, History etc. (Bernstein, 2000).

The languages of disciplines have speakers. Speakers can be understood to be members of the discipline who work, study or teach in those disciplines. In horizontal knowledge structures the speakers of the languages are “as specialised and as excluding as the languages themselves” (Bernstein, 1999:163). Speakers\(^6\) of horizontal knowledge structures have to demonstrate similar ways of being and views of the world as these are used as the basis for acceptance into disciplines.

In horizontal knowledge structures, it is the norm for the languages to be both critiqued and defended (Morias et al., 2001). Knowledge in these structures develops over time through the introduction of a new language which promises to provide a different view to the social world; it asks different questions and brings with it normally younger speakers who challenge the speakers of the previous language (Bernstein, 1999).

Acquiring a horizontal knowledge structure is challenging for learners because it requires them to master a wide range of languages that are used in the knowledge structure and all of these languages have their own procedures, which makes them difficult to learn and master (Bernstein, 1999). The nature of a horizontal knowledge structure, and the fact that it is made up of a number of languages, implies that there is privileging of some texts over others in the selection and transmission of knowledge in the classroom because not all languages can be included in the curriculum. This selection process develops the perspective of the horizontal knowledge structure that is to be learned and becomes the basis for understanding this knowledge structure (Bernstein, 1999). That is, this perspective becomes the principle of recontextualisation of the horizontal knowledge to be learned in the classroom.

In order to be able to understand the specialised languages of horizontal knowledge structures, learners need to understand this recontextualising principle (Maton, 2010a). For learners to be able to learn and understand horizontal knowledge structures they need to be able to have an ability to recognise and realise what counts as authentic or real knowledge

\(^6\) Speakers of disciplinary languages can also be understood as knowers of those disciplines, as will be discussed later. Maton has taken Bernstein’s focus on knowledge structures and speakers and expanded this to consider knowledge structures and knower structures.
in their discipline. Therefore, “acquiring horizontal knowledge structures is the tacit acquisition of a particular view of cultural realities, or rather a way of realising these realities” (Bernstein, 1999:165).

3.3.3 Hierarchical Knowledge Structures
Besides horizontal knowledge structures, the other kind of vertical discourse is the hierarchical knowledge structure (Bernstein, 2000). Hierarchical knowledge structures can be defined as an “explicit, coherent, systematically principled and hierarchical organisation of knowledge” which develops through the integration of knowledge at lower levels and across an expanding range of phenomena (Bernstein, 1996:172-173).

Hierarchical knowledge structures are developed through the development of theories and propositions which are more general in nature, that is, they are able to account for or explain a wide range of phenomena. They grow by attempting as much as possible to include or integrate new theories in a wider range of basic knowledge, thus highlighting the knowledge structure’s foundational similarities. Hierarchical knowledge structures are produced by an integrating code, that is, they move towards greater integration of propositions and operate at a more abstract level (Bernstein, 1999). It normally takes a long time before a theory is refuted, rectified or integrated into a new one as this depends on completion of valid research and acceptance in the field (Bernstein, 2000).

Acquiring a hierarchical knowledge structure requires the mastering of investigation procedures, and observation instruments, and understanding the theory. Bernstein (1999) argues that acquiring a horizontal knowledge structure is more challenging than acquiring a hierarchical knowledge structure because the process of its acquisition is more tacit and there are a lot of dynamics that the acquirer needs to engage with. The stronger grammar in hierarchical knowledge structures visibly announces itself therefore learners seldom have problems with realising that they are speaking, reading, or writing the language of a hierarchical knowledge structure. The challenge that they face however is knowing whether they are using this language correctly or not, for it is very specific in its requirements. Mastering different theories in hierarchical knowledge structures for acquirers involves the continuation of their understanding of the explanatory powers of hierarchical knowledge structures. Because it is not segmented, like the horizontal knowledge structure, it does not require mastering different languages and procedures but it does require the acquisition of large bodies of knowledge within very specific requirements.

Bernstein’s concept of knowledge structures is discussed here because it forms an important background for understanding LCT. Karl Maton, amongst others, builds on this concept in the development of LCT, which is the substantive theory underpinning this study.
3.4 LEGITIMATION CODE THEORY PRINCIPLES

The work of Basil Bernstein has been extremely useful in providing a conceptual framework that addresses the “knowledge blind spot” (Maton, 2014). As a result it has been taken up and extended by a number of theorists in an attempt to analyse knowledge more deeply. One of these theorists is Karl Maton, who developed the Legitimation Code Theory (LCT). LCT has been used productively in understanding a number of social fields and in studying various disciplines like Maths, Music, Physics, Cultural Studies, etc. at various levels of the education system. This study uses LCT as its substantive theory to analyse the legitimate knowledge structures and knower structures of the Certificate in the Theory of Accounting (CTA).

LCT provides the language and tools needed to describe and analyse issues and situations in higher education research. It offers five principles that it uses for description and analysis of social phenomena: these are Autonomy, Density, Specialisation, Semantics and Temporality (Maton, 2000a). Each principle views the field or any object of study from a specific point of view. These principles contain fractal application (Maton, 2004), that is, they can be applied at any level of higher education, e.g. classroom, institution wide, or nationally. Maton (2014) argues that researchers should select from this "toolkit" those analytical frames that are useful in terms of the research question being asked. All the principles of LCT can be set to different code modalities using Bernstein’s classification and framing.

Before discussing the two principles of Specialisation and Autonomy which are used in this study, I first turn to discuss the concepts of classification and framing.

Classification is concerned with the power which is in operation in the field and sustains boundaries between contexts; this power maintains the uniqueness of the different categories and the way they relate to each other (McNamara, 2007). Classification can be relatively stronger or weaker. A stronger classification means that there is a clear delineation and boundaries between contexts; a weaker classification means that the boundary is unclear and permeable. Classification establishes the nature of social spaces like stratifications, distributions and locations of power. Classification sets boundaries on what can happen in a field and establishes principles for identity and voice formations (Bernstein, 2000).

Framing is concerned with regulation and control of the principles and practices in contexts which maintain power relations. A stronger framing implies that there are clear regulations

---

7 See [www.legitimationcodetheory.com](http://www.legitimationcodetheory.com) for examples of such studies
about what is and is not legitimate in a field; a weaker framing implies that the boundary between what is legitimate and is not legitimate in a context is blurry. Framing is about the control of meaning in pedagogic communication (Maton, 2000ba); it regulates interaction between lecturers and students. Framing refers to the nature of control over the selection of communication; its sequencing (what comes first, what comes second); its pacing (the rate of expected acquisition); the criteria; and the “control over the social base which makes this transmission possible” (Bernstein, 2000:13).

Both classification and framing can be varied independently to generate a wide variety of code modalities of pedagogic discourse and practice. A code translates or represents specific meanings of social relations between and within social groups. These meanings emerge from the form of social relations and their control (Bernstein, 2000). In a code, stronger is represented by (+), weaker is represented by (-), classification is represented by (C) and framing is represented by (F). Bernstein defines a code as a regulative principle, tactically acquired, which selects and integrates relevant meanings and forms of their realisations and evokes contexts (Bernstein, 2000:186). Legitimation Code Theory uses the notion of codes, and the mapping of codes, along lines of Classification and Framing, for all of its tools. This study uses both the tools of Specialisation and Autonomy, which I will now discuss.

3.4.1 Specialisation
Bernstein’s concepts of knowledge structures and grammars provide ways of systematically studying the differences of intellectual fields. They also provide a stable foundation for research work that needs to be done, which is figuring out the generative principles underlying the knowledge structures; that is to answer the question: what causes different knowledges to be structured the way they are? However, focusing on knowledge structures only provides a one dimensional view of intellectual fields. A holistic analysis of intellectual fields has to consider both knowledge structures and knower structures. The LCT principle of Specialisation provides a tool for engaging with both knowledge structures and knower structures. In this way it enables conceptualisation of generative principles of intellectual fields, such as the field of Accounting as it is recontextualised in the CTA curriculum. All intellectual fields have both knowledge structures and knower structures, that is, they have that which is known and those who can claim to know it (Maton, 2007). The concept of knower structures will be discussed in the next section.

This study uses Specialisation to provide a holistic view of the CTA, that is, to bring to the fore what are its knowledge structure and knower structure. This will enable an understanding of what has to be known in the CTA and who can claim to know it. More
importantly, it analyses how these two structures are related and the impact that relation has on the CTA. This will help by providing an understanding of the basis for status, distinctiveness and success in the CTA, which will enable a nuanced discussion on student success issues in the CTA.

This principle is concerned with the basis for differentiation in the field. Specialisation establishes the ways agents and discourses within a field are constructed as special, different or unique and thus deserving of distinction and status (Maton, 2004). It is concerned with the criteria agents use to ascribe the different values of currency and status, e.g. who gets more value of the currency and why. This can be perceived as two empirically co-existing but analytically distinguishable relations of knowledge and practice: epistemic relations (ER) and social relations (SR) (Maton 2014). Epistemic relations are about what can be known and how; social relations (SR) are about the relations between knowledge and who may claim to know that knowledge. Together, these relations conceive of intellectual fields as knowledge–knower structures.

3.4.2 Knower Structures
Maton, drawing from Bernstein’s concepts of describing knowledge structures, introduced the concept of knower structures (Maton, 2000b). Knower structures, like knowledge structures, can be divided into two categories: the hierarchical knower structure and the horizontal knower structure. A horizontal knower structure is defined as "a series of strongly bounded knowers each with specialised modes of being and acting with non-comparable habituses or embodied dispositions based on different social trajectories and experiences" (Maton, 2007:92). These knowers potentially have completely different personalities, socio-cultural profile, identities, dispositions that they bring to the intellectual field. Horizontal knower structure is made up of segments of knowers, each segment represents a series of strongly bounded knowers based on their different dispositions. However, it is claimed that this does not matter because the field does not value embodied dispositions of knowers. Therefore, horizontal knower structures are associated with hierarchical knowledge structures because the social profile or embodied traits of knowers are not the main consideration in hierarchical knowledge structures. These knowledge structures have strongly bounded knowledge areas which are their area of specialisation. Therefore, what is important in disciplines that have this knowledge structure is to master the specialised techniques, methods and procedures of the discipline in order to be considered a legitimate knower.

In contrast, a hierarchical knower structure can be associated with horizontal knowledge structures. A hierarchical knower structure can be defined as “a systematically principled and
hierarchical organisation of knowers based on the construction of an ideal knower, which develops through the integration of new knowers at lower levels and across an expanding range of different dispositions” (Maton, 2007:91). In a hierarchical knower structure, knowers are arranged vertically with novice knowers at the bottom and the ideal knower on top. The ideal knower is located at the highest point of this verticality; new knowers aspire to and are inducted in various ways to climb the hierarchy and become ideal knowers. The position and trajectory of knowers within the intellectual field’s hierarchy are arranged in relation to the ideal knower. A field can also have more than one ideal knower and triangle of knowers. This is because the intellectual field values the embodied dispositions and socio-cultural values of knowers, therefore there may be a different ideal knower and/or a different triangle of knowers for dispositions that are valued by each segment of the intellectual field (Maton, 2010a). Legitimate knowers in a hierarchical knower structure have the relevant social profile and possess legitimate dispositions.

Analysing intellectual fields using hierarchical and horizontal knowledge structures and also hierarchical and horizontal knower structures through the legitimation code of Specialisation provides four different modalities of the knowledge–knower structure. The code is given by mapping the strength of the epistemic relations to the knowledge structure (ER) and mapping the strength of the social relations to the knower structure (SR). Each may be strongly or weakly classified and framed to reveal four Specialisation codes: the knowledge code (ER+, SR-), knower code (ER-, SR+), relativist code (ER-, SR-) and an elite code (ER+, SR+).

See Figure 8: Knowledge–knower structures and Specialisation codes (based on Maton 2014) below for the visual representation of Specialisation codes. When a discipline has stronger relations to both its knowledge structure and knower structure it has an elite code. That is, the discipline values both knowledge and knowers for its legitimation. When it has weaker relations to both its knowledge structure and knower structure it has a relativist code. That is, the discipline does not value both knowledge and knowers for its legitimation. When a discipline has stronger relations to its knowledge structure and weaker relations to its knower structure it has a knowledge code. That is, in its legitimation it values knowledge more than its knowers. When a discipline has stronger relations to its knower structure and weaker relations to its knowledge structure it has a knower code. That is, it values its knowers more than knowledge in its legitimation.
It is important to note that describing an intellectual field as having a knowledge code does not mean that it does not have or does not value knowers. Similarly, describing a field as a knower code does not imply that it is devoid of knowledge. Intellectual fields are all made up of both knowledge structures and knower structures; the issue is, which is more valued in the language of legitimation, that is, on which basis is Specialisation predominantly claimed?

3.4.3 Knowledge Code
An intellectual field with a knowledge code has a relatively strong classification to its epistemic relations. It has clearly defined objects of study with specialised procedures and methods that are used in that field (Maton, 2000b). It sets clear boundaries on its area of study and overtly displays what sets it apart from other areas of study. It also has relatively strong framing as there are measures put in place to ensure that its object of study stays intact and that its specialised procedures and methods are not misused. The knowledge code has relatively strong classification and strong framing of the epistemic relation. It is claimed that the domain of study and its specialised procedures are disembodied and they are more important than social backgrounds of knowers, therefore everyone is the same and anyone can produce knowledge as long as they comply with disciplinary practices (Maton,
2010b). The knowledge code therefore has relatively weak classification and framing to the social relation.

In disciplines that are knowledge codes, normally knowers are able to create fictitious problem situations which can be quite complex, based on their imagination and understanding of the field. Understanding them might require different qualities and characteristics of the intellectual field and its knowledge. However, irrespective of how complex or different the problem situation is, the intellectual field will have specialised procedures, methods and languages of dealing with the problem. Sometimes the nature of the problem determines which methods will be more appropriate to use in that context. A fiction is constructed whose nature and criteria of solutions are held to be intransitive; certain kinds of procedures, values and principles will hold constant whatever the nature of the problem (Morias et al., 2001). Therefore, a knowledge code has a strongly bounded knowledge base that it draws from to respond to problem situations in the intellectual field irrespective of how complex or diverse the problem might be; this is one of the distinctive criteria of the knowledge code.

It is claimed that for disciplines that are a knowledge code, time and physical location of knowledge production is irrelevant and therefore which part of the world the knowledge was developed in is not considered, nor is the era it was developed in. This enables cumulative development of knowledge in an intellectual field. There is also effective communication between different specialisations because actors trust that all specialisations and/or knowers are adequately trained in the area of their specialisation of intellectual field to know what they are doing and to develop the field using shared procedures. In this intellectual field the “problem situation may persist over centuries and span the globe, previous work may be built upon and developed regardless of context and answers may be adjudicated and progress judged by anyone sufficiently trained in the field’s specialised procedures” (Morias et al., 2001:174) Therefore, legitimate knowers’ professional identity, and their ability to produce legitimate knowledge and judge other actors’ knowledge claims, is all specialised and regulated by the object of study.

### 3.4.4 Knower Code

Knower codes legitimate intellectual fields based on the privileged knower. The domain of study is hypothetically boundless as the privileged knower may make knowledge claims on a wide variety of objects of study and using procedures and methods of study that they prefer because these are not determined by the intellectual field. It therefore becomes difficult to compare knowledge claims based on the same intellectual standpoint. Knower codes have relatively weak framing of the epistemic relation. It is the unique insight of the privileged
knowers which form the basis for professional identity in the field. The aim of the field is to give voice to the privileged knower to express their specialised knowledge. Knowers within a different social category might not be recognised to make knowledge claims or produce knowledge. The knower code therefore has relatively strong classification and framing to its social relation.

The impact of a knower code on its knowledge structure is that it results in a certain form of schism as it serially breaks in time or segmentally in space (Morias et al., 2001). Irrespective of which form this division or break in knower structures takes, it always claims that there is a new unique language that has come with the split. It is claimed that this new language cannot be used with the previous language and its object of study (Maton, 2010a). The new language always announces differences and incompatibility with the previous dominant discourse(s) in various ways. For example, the change in the object of study is always said to require new ideas and ways of looking at it which make all existing and previous work obsolete. Therefore, as each new language is added in the intellectual field it is claimed that the object of study has also radically changed. There are struggles for power and control in the intellectual field before a new language is added as it is contested and its attempt to dominate is challenged. However, this contestation does not stop the introduction of this new language from having a restricting effect on the epistemic relations of the intellectual field.

Firstly, the new language divides the intellectual field into separate entities, e.g. the old and the new, that are incompatible. Furthermore, this new language which is the basis of access to legitimate knowledge resides in the new knower and not in the specialised procedures of this new language. Therefore, each group of new knowers rewrites the intellectual field to suit them. Secondly, the new language restricts communication between segments of knowers because of the schisms that are the feature of the intellectual field (Maton, 2010a). But each category of knowers and the language of each segment of the knowledge structure is coherent through the socio-cultural dispositions of knowers. The differences between categories of knowers are often too strongly bounded to enable meaningful communication to take place between them. The communication between segments is therefore uncertain and fragile, although it tends to become more coherent when they have to defend their intellectual field from outside actors or structures that might attack the field. The social relations of this intellectual field are strongly classified and framed. The epistemic relations of this field are weakly classified and framed because the new language is not regulated by the object of study but by knowers.
3.4.5 Elite Code
An intellectual field with an elite code prioritises aspects discussed above both in the knowledge code and in the knower code (Maton, 2004) because an elite code values and uses as a basis for success in the intellectual field both knowledge and knowers. An intellectual field with an elite code is characterised by having clear objects of study, that is, well delineated subject areas that are its specialisations. It also has restricted procedures, methods and principles that are used to study its subject areas. It therefore has strongly classified and framed epistemic relations (ER+).

Success in an intellectual field that has an elite code is also based on being a privileged knower. Legitimacy is based on belonging to the dominant social group in the field, therefore the knower must also have the privileged dispositions and culture. Participation in the intellectual field is based on the ideal knower and thus being able to draw from one’s insight and experience in order to be able to contribute in the activities of the field. This intellectual field therefore also strongly classifies and frames social relations (SR+). This intellectual field communicates clearly what sets it apart from other intellectual fields, using both the identity of its knowers and its objects of study.

3.4.6 Relativist Code
A relativist code, the fourth code offered by the LCT concept of Specialisation, does not specialise in either knowledge or knowers. A field that has a “relativist code is not characterised by vertical discourse” (Maton, 2014:93). A relativist code can therefore be understood as representative of horizontal discourse, that is, everyday common sense knowledge. A horizontal discourse is segmentally organised based on culture, activities and practices of knowers.

3.5 Knower Structurers and Gazes
The concept of knower structures is crystallised further by the introduction of knower grammars and gazes. Maton (2011) states that analysis of knower structures in intellectual fields is about how they define a legitimate gaze. That is, what it takes for an actor to become a legitimate knower in an intellectual field enables a different understanding of the potential of the growth of knowledge structures. A gaze is the ability to know. A gaze has to be acquired, it is a particular mode of recognising and realising what counts as an authentic reality (Bernstein, 1999:165).

LCT through the concepts of knower structures expands Bernstein’s work on knowledge structures and responds to its critics. Bernstein’s code theory is often criticised for not making it clear what the basis of insight and identity is in intellectual fields that do not have clear knowledge areas (Maton, 2007). In these instances the theory does not contribute to
understanding the intellectual field’s object of study, basis of insight and recontextualisation (Maton, 2014). LCT responds to this criticism through the conceptualisation of intellectual fields as knowledge–knower structures and by focusing on the generative principles of intellectual fields.

3.6 BACKGROUND TO THE 4K MODEL

The 4K model builds on Specialisation codes to get a deeper understanding of the organising principles of intellectual fields. As already discussed, Specialisation codes represent intellectual fields in terms of their epistemic relations and social relations; the 4K model introduces the concepts of insights, gazes and lenses as a means of looking deeper within the epistemic relations and social relations of intellectual fields so as to be able to understand their basis for cumulative knowledge building.

The 4K model is used for two things in this study. Firstly, it demonstrates that there is more to Specialisation codes than the dichotomy of epistemic relations and social relations because it strips both these concepts to demonstrate what they are made up of and how their “genetic make-up” can impact intellectual fields (Maton, 2014). Secondly, the 4K model provides deeper understanding of the basis of struggles in intellectual fields.

LCT to date has not clearly engaged with what impact the kinds of knowers, ways of knowing, the known and other knowledges have in determining the organising principles of intellectual fields. LCT uses the 4K model to respond to this concern by analysing the differences within the various codes and their effect on cumulative knowledge building. See Figure 9 below for visual representation of 4K model.

3.6.1 The 4K Model

The 4K model allows for exploration of knowledge practices to be conceptualised in multiple ways. They can be seen as made up of social relations which can be understood in terms of interactional relations and subjective relations which then enable the understanding of knowers and their ways of knowing. Knowledge practices are also made up of epistemic relations which can be understood in terms of discursive relations and ontic relations which then enable an understanding of different types of knowledges and what can be known in an intellectual field. Hence, the model is called the 4K model of knowledge practices: it enables an enhanced understanding of knowing, knowers, knowledges, and the known in an intellectual field.
In the 4K model knowledge practices are realised in terms of relation clashes and/or relation shifts that can take place in intellectual fields within different modalities of insight or gazes. Relation clashes take place between knowledge practices that are characterised by the same Specialisation code but with different insight or gazes. Relation shifts take place between insights and gazes that have the same Specialisation code and the same insight or gazes (Maton, 2014). Relation clashes and relation shifts demonstrate that stronger relations in knowledge codes do not necessarily ensure that cumulative knowledge building occurs. In knower codes they demonstrate that stronger relations do not guarantee cumulative knowledge and knower building but that their different modalities can enable or constrain both knowledge and knower building in various ways. LCT analyses the impact of relation clashes and relation shifts on knowledge practices by introducing the concept of lenses, which differentiates between shifts and/or clashes that gazes and insights may adopt in knowledge practices and in their effect in intellectual fields.

### 3.6.1.1 Discursive and Ontic Relations

In the 4K model the concept of epistemic relations highlights that knowledge practices can analytically be further distinguished by ontic relations (OR) and discursive relations (DR). OR looks at what and how knowledge practices relate to their objects of study or knowledge (Maton, 2014); they are concerned with the disciplinary knowledge of intellectual fields. This includes the approaches and methods used to study the phenomena and the substantive areas of Specialisation or study of that discipline. Knowledge practices also have discursive relations (DR); this is what and how they relate with other practices that might not be based in their intellectual field or their own part of the world. This includes use of various procedures, methods or approaches to conduct studies. Discursive relations refer to the way a discipline interacts with other disciplines and related social structures (Maton, 2014). Therefore, knowledge practices can be said to have internal relations within their object of knowledge (OR) in the intellectual field, and external relations with practices in other intellectual fields (DR). See Figure 10 below for visual representation of these relations:
Ontic relations and discursive relations can be weakly or strongly classified and framed along a continuum and this determines the varied impact they may have on knowledge practices. For example, strongly classified and framed ontic relations conceptualise the extent to which a discipline strictly defines its objects of study. Whilst weakly framed and classified discursive relations conceptualise the flexibility which is allowed in determining legitimate procedures for constructing objects of study.

The continua of strengths between ontic relations and discursive relations generate 4 modalities or insights that depict how knowledge practices can be specialised differently by these relations. These insights can be mapped in an epistemic plane, namely, they are situational insight, doctrinal insight, purist insight and knower/no insight (Maton, 2014). See Figure 11 for the visual representation of Epistemic plane of insights.
Situational insight

Knowledge practices with situational insight have relatively strongly bound and controlled objects of study (OR+) and relatively weakly bound and controlled approaches for developing problem situations (DR-). They can be represented as OR+, DR-. Knowledge practices that are characterised by situational insight use procedural pluralism to engage with their objects of study (Maton, 2014), that is, they allow a number of different procedures or methods to be used when conducting studies or research. They have relatively weakly bound and controlled discursive relations and at their weakest they use procedural relativism. That is because when discursive relations are relatively weakly classified and framed, knowledge practices allow for their objects of study to be explored in a number of approaches that can be perceived as suitable. When knowledge practices engage in procedural relativism they allow any procedure irrespective of its disciplinary background to be used when researching their objects of study.

In situational insight knowledge practices are specialised by objects of study or problem-situations in an intellectual field. Therefore, what matters in situational insight and is the basis for legitimation is what is being studied and there is relatively little emphasis placed on how it is being studied. “Situational insight can be called allegiance to a problem, not to an approach” (Maton, 2014:178).
Doctrinal Insight
Knowledge practices with doctrinal insight have relatively weakly bound and controlled objects of study (OR-) and relatively strongly bound and controlled relations between the legitimate approach that dominates the intellectual field and other possible approaches for conducting studies (DR+) (Maton, 2014). They can be represented as OR-, DR+.

Knowledge practices that are characterised by doctrinal insight engage with ontic pluralism in the use of their specialised approaches and methods, that is, they allow a wide variety of problem situations to be studied using their legitimate approaches and methods. At their weakest they engage in ontic relativism, that is, any problem situation or object of study can be studied in their intellectual field irrespective of its disciplinary background. Therefore, knowledge practices characterised by doctrinal insight have relatively weakly bound and controlled ontic relations. Doctrinal insight however has a clear delineation between approaches and methods that are used in its intellectual field and what sets them apart from those that are used in other knowledge practices and other fields. It sets clear restrictions on methods and approaches that can be used to study phenomena in its intellectual field. In doctrinal insight what matters and is the basis for legitimation is how the object of knowledge is studied. There is relatively little emphasis placed on what object of knowledge is being studied. “Doctrinal insight can be called an allegiance to an approach, not a problem” (Maton, 2014:177).

Purist Insight
Knowledge practices with purist insight have relatively strongly bound and controlled objects of study (OR+) and relatively strongly bound and controlled approaches for studying those objects of study (DR+) (Maton, 2014). They can be represented as OR+, DR+.

Knowledge practices that are characterised by purist insight have clear restrictive delineation of both specific approaches and objects of knowledge that can be studied in its intellectual field. Legitimacy in this insight is based on what one is studying as well as on how that phenomenon is being studied (Maton, 2014). In purist insight one cannot use a legitimate approach to study any object of study that is not legitimated within the intellectual field or study a legitimate problem situation using an approach or method that is not legitimated in the intellectual field. Both these scenarios are shunned in purist insight. Purist insight therefore is characterised by relatively strong classification and framing of both ontic relations and discursive relations.
Knowledge practices with knower or no insight have relatively weakly bound and controlled objects of study (OR-) and relatively weakly bound and controlled approaches for studying those objects of study (DR-). They can be represented as OR-, DR-.

What one is studying as well as how one is studying it are both not emphasised. Legitimacy in this intellectual field “may flow from a knower code, that is attributes of an actor or be based on a relativist code (ER-, SR-)” (Maton, 2014:176). A relativist code is characterised by horizontality.

Situational, doctrinal and purist insight demonstrate modalities of stronger epistemic relations whilst knower/no insight represents weaker epistemic relations. All these concepts can be applied in all the three fields of practice, that is the field of production (where knowledge is produced), the field of re-contextualisation (where knowledge is selected and adapted into a curriculum) and the field of reproduction (where pedagogy takes place). This study takes place in the field of re-contextualisation and is therefore concerned with which insight is manifested in the CTA curriculum and what the implications of this are for social inclusion.

Insights can be used to analyse differences in knowledge practices and the impact these may have on cumulative knowledge building. For cumulative knowledge building to occur in intellectual fields there must be a continuous development of diverse ideas and shared understanding or ways of studying them. An intellectual field must have clear data sources for its objects of knowledge that it continuously ensures are relevant to the empirical world for it to grow vertically (Maton, 2014). These data sources must be able to speak back to the theories used in studies that attempt to explain the empirical world so that they can remain relevant and be developed if necessary. The theories used must be based on social ontologies that are the basis for an abstract understanding of the social world. Theories must make social ontologies more accessible and be a bridge that is used to enable them to reach the social world. This is a necessary relationship if cumulative knowledge building is to occur in intellectual fields.

3.6.1.2 Interactional and Subjective Relations

While the above discussion shows how epistemic relations can be further analysed along continua of OR and DR, this section looks briefly at how social relations can be further analysed. Social relations highlight that knowledge practices may also be specialised by kinds of knowers, that is, who knowers are and their ways of knowing. These relations demonstrate how knowledge claims bound and control legitimate kinds of knowers (subjective relations). There is a wide variety of forms of subjectivity. Subjective relations can
therefore be based on social class, gender, race which are possible categories for defining knowers. Social relations also refer to how knowledge claims bind and control legitimate ways of knowing through interactions with significant others – interactional relations (Maton, 2014:185). “Interactional relations” refers to various ways of engaging with legitimate knowers so as to be inducted into the intellectual field. Examples of interactional relations include parent–child interaction, student–lecturer relationship and mentor–mentee interaction. These can then be distinguished for analysis as subjective relations (SubR) and Interactional Relations (IR).

*Figure 12: Social relations of the 4K model*

Subjective relations and Interactional relations can be mapped in a social plane which then produces four gazes: the social gaze, born gaze, trained or blank gaze and cultivated gaze. Social relations (SR) can be mapped along a continuum that traces how fixed knower categories are (stronger knower grammars) to relatively changeable features of knower categories (weaker knower grammars). The strengths of knower grammars help shape the conditions for entry, position and trajectory within the intellectual field’s hierarchy (Maton, 2010a:166). Intellectual fields with stronger knower grammar (SR+) normally have tight restrictions on who can enter them and how one can progress vertically in the knower structure. It is much more difficult to enter and grow as a knower in fields with stronger knower grammar. The weaker the knower grammar (SR-), the more open the intellectual field is to receiving and inducting new knowers into its practices (Maton, 2014).

The continuum (see figure 13 below) traces how open the education fields are to potential knowers and how they are inducted to the fields. It does this through mapping gazes from the born gaze, which can be said to have a stronger social relation and a weaker epistemic relation (knower code), to a trained gaze, which can be said to have a weaker social relation and a stronger epistemic relation (knowledge code). The more open a field is to potential knowers, the weaker its knower grammar is.
Knower grammars can be described in terms of four gazes namely: born gaze, social gaze, cultivated gaze and trained gaze.

The relations between kinds of knowers and ways of knowing can be mapped on a social plane to reveal gazes. This entails an understanding of social relations as made up of Subjective relations and Interactional relations. Subjective relations (SubR) refers to relations between knowledge practices and kinds of knowers that engage in those practices. Interactional relations (IR) refers to relations between knowledge practices and ways of knowing or acting that are allowed by knowledge practices (Maton, 2014). These relations can be strongly or weakly classified and framed along a continuum of strengths which can be visually represented on a social plane which outlines four modalities of social relations with four gazes, see Figure 14 below.

**Figure 14: Social plane gazes (Maton 2014)**
**Born Gaze**
A born gaze has the relatively strongest knower grammar. It refers to characteristics like the knower's biological make-up, natural talent and genetic inheritance that is possessed by privileged knowers. People who do not have the born gaze, who are not born with the natural talent that is privileged in that specific intellectual field which has a stronger knower grammar, will find it extremely difficult to access these fields and to succeed in them, in the off chance that they are able to gain physical access into that intellectual field (Maton, 2010a).

A born gaze places emphasis on kinds of knowers and ways of knowing. In this gaze who a knower is, is as important as how they get to know. A born gaze therefore relatively strongly frames and classifies legitimate kinds of knowers (SubR+) and legitimate ways of knowing (IR+). Legitimacy is therefore based on belonging to a legitimate social category and interactions with experienced masters in the field. It can be represented as SubR+, IR+.

**Social Gaze**
A social gaze also has a relatively stronger knower grammar but it is not as strong as that of a born gaze. A social gaze refers to instances where being an ideal knower is based on social category, such as social class, race or gender. It is also difficult to access fields with a social gaze if one does not belong to the preferred social category (Maton, 2010a). In the intellectual fields that require a social gaze, the ability to be an active participant in the field is said to lie in the knowers' insight that they gain by being members of the preferred social group.

A social gaze is based on clearly specified characteristics of who can claim to have legitimate knowledge whilst not paying much attention to their ways of knowing (Maton, 2014). This gaze has relatively strongly bound and controlled kinds of knowers (SubR+) and relatively weakly bound and controlled ways of knowing (IR-). It therefore can be represented as SubR+, IR-.

**Cultivated Gaze**
A cultivated gaze is a relatively weaker knower grammar; it refers to instances where being a privileged knower in a field is based on having the appropriate social dispositions (ways of thinking and being). These, however, can be acquired through exposure to the field and education.

A cultivated gaze places emphasis on how knowers get to know or acquire legitimate knowledge but it does not specify characteristics of knowers. Legitimate knowledge in a cultivated gaze is normally acquired through extensive training and interaction with others who are more experienced and can be said to be masters in an intellectual field (Maton,
A cultivated gaze therefore has relatively strongly bound and controlled legitimate interactions with other knowers (IR+) and weakly bound and controlled categories of knowers (SubR-). It therefore can be represented as SubR-, IR+.

**Trained or Blank Gaze**

The relatively weakest knower grammar is the trained gaze. It refers to instances where being an ideal knower in the field is based on being extensively trained in the specialised procedures and techniques of the intellectual field.

This gaze has weakly bound and control of both kinds of knowers and ways of knowing (SubR-, IR-). It is normally underpinned by a knowledge code because it is claimed that anyone can acquire this gaze. It emphasises acquiring specialist knowledge and skills as the basis for legitimacy. It might also be based on a relativist code that specialises neither specialist knowledge nor knowers and therefore has a blank gaze (Maton, 2014).

Engaging with knowers and gazes enables a clearer understanding of the social relations aspect of the Specialisation codes of knowledge practices in intellectual fields. This particular tool is thus selected for this study as it enables me to analyse who it is that is recognised within the CTA and on what basis they are able to be recognised.

Therefore, this study used the 4K model in order to explore the CTA so as to identify its Specialisation codes. An understanding of the Specialisation codes of the CTA brings to the surface the valued currency of the CTA. It is used to unearth whether it has a knowledge code, a knower code, an elitist code or a relativist code. Identification of the Specialisation codes of the CTA contributes to understanding the legitimate knowledge structures and knower structures of the CTA.

With Specialisation codes of the CTA identified, the study then digs deeper in order to bring to the fore the insights of its epistemic relations and the gazes of its social relations that constitute the identified Specialisation codes. This study uses the concept of insight to understand the form of knowledge that is privileged in the CTA. This enables an understanding of whether the CTA privileges the objects of study, or the procedures for studying those objects of study, or both or neither. This can be understood as situational insight, doctrinal insight, purist insight or no insight. The understanding of the insight of the CTA’s epistemic relations enables an understanding of what can be known in the CTA, that is, its legitimate knowledge. In social relations, this study uses the LCT concept of gazes to get an understanding of the identity or categories of ideal knower(s) and way(s) of knowing that is privileged in the CTA. Knowers and gazes can be described as either social, born, cultivated or trained. The implications for cumulative knowledge building, and thus the ability of students to study the CTA with understanding, is discussed in the subsequent chapters of
this thesis, using these concepts as tools for engaging in a reliable discussion and for drawing informed conclusions.

![4K model of knowledge practices (based on Maton 2014)](image)

**Figure 15: 4K model of knowledge practices (based on Maton 2014)**

The 4K model allows for understanding of Specialisation codes as being more than just dichotomous; through various relations with other concepts it generates a variety of potential modalities which shape intellectual fields in different ways. It is this understanding of the 4K model that this study capitalises on in order to highlight the dynamics which might impact on student performance in the CTA. The 4K model also provides a deeper understanding of the Epistemic Pedagogic Device (EPD) because it enables a demonstration of how struggles within a Specialisation code can be fought as fiercely as they are fought between Specialisation codes and how they can also have the same impact on intellectual fields. I now move on to discuss autonomy which is another LCT principle that was used in this study.

### 3.7 AUTONOMY

In the initial design for this study, I indicated that I would undertake an LCT analysis of the CTA curriculum using the Specialisation tool only. However, it is crucial that studies allow for changes in design if dictated by the data (Creswell, 2003). It soon became evident in the initial “soft eyes” analysis of the data (see Chapter Four), that the relationship between the university, the academics and SAICA, the professional body for Accounting, was paramount to understanding issues of the structure of knowledge and knowers in the CTA. The interview data repeatedly raised the issue of “ownership” of the knowledge and concerns about autonomy. I therefore turned to another analytical tool offered by LCT; that of Autonomy. In this section I will very briefly outline how this tool has been understood in other LCT research and how it has been applied in this study, in the analysis and discussion presented in Chapter Seven.
The principle of Autonomy is concerned with the extent to which the field is self-governing and can do things of its own free-will (Maton, 2004). It is also concerned with the hierarchy of positions within the field, different positions have different amounts of autonomy.

Autonomy has two aspects: positional autonomy and relational autonomy. Positional autonomy deals with positions within and outside the field. For example, the main relations higher education has outside the field are with the state, the economy and society. It is related to the state through government departments, which among other things provide funding, the economy, because it provides graduates who become economically active, and society for the origins of staff and students (Maton, 2004). How higher education navigates these relations is the main concern of positional autonomy as a principle.

The second aspect of the principle of autonomy is relational autonomy, which deals with ways of engagement within and outside the field (Maton, 2004). Relational autonomy is concerned with where the rules of engagement in a field come from. It asks the question: whose principles govern the intellectual field? And whether principles are based on practices of agents that are internal or external to the field. For example, it looks at how much autonomy higher education has from values and principles of other social fields, and it considers to what extent the field is operating according to its own principles that emphasise its intrinsic value, e.g. does the university have control over its finances, student selection, curriculum development, etc or does the government, or other fields, intervene in any way (Maton, 2004).

This study analyses where the professional body, SAICA, is positioned in relation to the CTA and how they interact (positional autonomy). It will also look at how much free will, if any, Accounting departments or schools have in the delivery of the CTA and to what extent SAICA intervenes, if it does (relational autonomy), and what impact this has on the knowledge and knower structures of the CTA.

3.8 CONCLUSION
This chapter discussed the theoretical framework used in this study. It began by discussing Critical realism, which is an ontology of the study, and moved on to discuss the implications of conducting research with a Critical Realist ontology. It also discussed the Legitimation Code Theory, which is the substantive theory used in this study. It discussed the 4K model, Specialisation and Autonomy, which are LCT principles used in this study to analyse and make sense of data.
CHAPTER FOUR – RESEARCH METHODOLOGY

4.1 INTRODUCTION
This chapter discusses the research methodology that was used in this study. It discusses the data collection methods including data analysis methods. Issues that were considered in order to ensure validity of the study are also raised. All the research methods or strategies that were used are aligned to LCT, which is a theoretical framework used by this study and discussed in Chapter Three. Creswell (2003) argues that research should be designed in such a way that ontology (what is knowledge), epistemology (how we know it) and research methods (the process for studying it) are interrelated.

It is essential that research is designed for coherence, that is, it should collect the right kind of data to be able to respond to its research question. This data needs to be analysed in ways that make logical sense in terms of the ontological stance of the study and the theoretical lenses that are used in the study. These are all important decisions that need to be made in the research design stages.

4.2 RESEARCH QUESTIONS
This PhD research is part of a broader research project on social inclusion that is funded by the South African National Research Foundation (NRF) and is run by the Centre for Higher Education Research, Teaching and Learning at Rhodes University. The aim of the broad research project centres around exploring the structures and mechanisms that contribute to excluding some social groups from gaining the epistemological access they need in order to succeed within higher education. In order to achieve this aim, this research asks a broad research question, which is: How do disciplinary knowledge or knower structures and their associated practices serve to include or exclude students? The project team members were tasked with developing their own research questions in their individual research projects which will contribute to answering this broad research question.

Drawing from Maton and Chen (2015), who suggest the use of question maps in data analysis, this study used question maps in the early stages of research design. The research questions of this study were drafted drawing from the theoretical framework and the conceptual framework which the study intended to use whilst also aligned to the main research question stated below. This was done in order to improve the internal logic of the study, that is, the theory, key concepts and research questions were designed in such a way that they are all congruent.

As explained in Chapter One, this study has two research questions which are:

- What constitutes legitimate knowledge structure of the CTA?
• What constitutes legitimate knower structure of the CTA?

4.3 RESEARCH SITES
The unit of analysis for this research project is the CTA at programme level. The lecturers and universities that were approached to be participants in the research project were requested to discuss the design and delivery of the CTA in their universities, focusing on activities or issues which transpire at programme level. This research collected data from nine universities that offer either the PG Dip in Accounting or Honours in Accounting, which both lead to qualifying with the CTA. It means that this study analysed data from nine CTA programmes, that is, studied nine research sites or universities that were represented by eighteen lecturers in interviews.

As discussed in Chapter Two, SAICA accredits the following thirteen public universities to offer programmes that lead to qualifying with the CTA:
• Nelson Mandela Metropolitan University,
• North West University,
• Rhodes University,
• University of Cape Town,
• University of Fort Hare,
• University of Free State,
• University of Johannesburg,
• University of KwaZulu-Natal,
• University of South Africa,
• University of Stellenbosch,
• University of Pretoria,
• University of Western Cape, and
• University of Witwatersrand.

The only private university accredited by SAICA to offer the CTA is Monash University that is located in Johannesburg. The University of Limpopo is also accredited by SAICA but it only offers the Bachelor of Accounting Science, which is an undergraduate degree, therefore it was not part of this study. On completion of this undergraduate degree students who want to register for postgraduate programmes can continue their studies at any other accredited university so as to qualify with the CTA.
All the thirteen accredited public universities were part of the population that was targeted for this study. However, I did not want to include participants from the two universities with which I am associated, in order to be able to distance myself from any issues that might emerge in the research. One university that I did not include in the study is the university that I am registered at as a PhD scholar. I work in the Quality Promotion and Assurance Unit of the other university that I did not include in the study. The work conducted in quality promotion and assurance entails a particularly careful power dynamic in which you are trying to work in a supportive developmental mode but this is often understood by university management and by academics to be a policing function. This would have made it difficult to collect data for this study in the university I work in as there could be some blurring of the lines between my work and my research. I also did not include the university which offers CTA as a distance programme because, as discussed in Chapter Two, when the CTA is delivered through distance education it faces completely different challenges to those faced by full-time programmes. I therefore purposely excluded three universities from participating in this study. This study was able to get nine universities to participate in the study out of the possible thirteen accredited public universities. The one university that did not participate did not give me a response about their participation in the study. I emailed the Head of the Accounting Department and spoke to them over the phone on two occasions. In one of these interactions my proposal document was requested, which I provided. I was promised a decision shortly after this with regards to their participation, but after numerous phone calls and emails to the Head of the Accounting Department and the personal assistant I was unable to get hold of the HoD. This university also did not participate in the study. See below in Table 2 the universities that were or were not included in the study.

<table>
<thead>
<tr>
<th>No of accredited Public Universities</th>
<th>No of universities that participated in the study</th>
<th>No of universities that I excluded from the study</th>
<th>No of universities that did not participate</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>9</td>
<td>3</td>
<td>1</td>
</tr>
</tbody>
</table>

*Table 2: Universities participating in the study*

In the initial stages of data collection eleven\(^8\) universities were contacted through an email message sent to top university management to request Accounting Departments to participate in the study. However, only two universities responded positively to this request

---

\(^8\) These 11 universities were made up of the 13 accredited universities minus the 2 universities I am associated with.
with one placing conditions on its participation. This university stated that it was willing to participate in the study but it would only supply documentation and would not participate in the interviews. I agreed to this condition as I thought it better to have them participating in certain aspects of the research that they were comfortable with rather than not participating in the study at all.

When the other universities did not reply to the request to participate in the study and I only had two research sites out of a population of thirteen I realised that this was not enough research sites. I was concerned that having too few research sites would not provide rich detail about the Accounting sector as a whole. It was possible to conduct a study of one or two case studies which would have provided more depth in the research results but I wanted to conduct a study which provides a broad picture of the CTA. This is partly because there has been criticism of Education research lately that it conducts small scale studies that do not provide any insight of what is happening to education at systemic level (Deacon et al., 2009). Also, each LCT principle provides the language and tools needed to be able to describe and analyse issues and situations in higher education research. Each principle views the field or any object of study from its specific point of view. LCT principles contain fractal application (Maton, 2004), that is, they can be applied at any level of higher education e.g. classroom, institution wide, nationally, etc. It was therefore possible to use the same theoretical framework whether I was conducting the research on a small scale or at systemic level.

Even though I was doing a qualitative study it was necessary to collect data from an adequate number of research participants because some of the data would focus on lecturers’ perspectives of the CTA. This was because this study is using Critical Realism as its ontology and, as discussed in Chapter Three, Critical Realism perceives reality as occurring in three domains: Real, Actual and Empirical (Carter and New, 2004). The Real, the deepest level of reality, refers to the structures and causal mechanisms that allow events to happen in the world (at the level of the Actual) in such a way that they are experienced by people (at the level of the Empirical). The Actual is the domain of events, that is, what happens when the structures and mechanisms are activated. The Empirical consists of that which we know because of our sensory experience. I therefore needed to collect multiple experiences from research participants at the level of the Empirical in order to be able to identify mechanisms and structures at the level of the Real that cause the CTA to be more accessible to some social groups compared to others.

In an attempt to get more research participants, I then decided to change the approach of soliciting research participants in the hope that with a different strategy I might be able to
attract and gain the interest of more lecturers and universities. I searched the university websites of all the accredited universities and sent about 130 personalised emails to individual CTA lecturers and made calls to all universities targeting CTA lecturers that were listed on the websites of Accounting Departments. Out of this process one more Accounting department through its Head of Department agreed to supply me with documentation and eighteen CTA lecturers agreed to participate in the interviews. Hence the study has nine research sites and eighteen participants who are CTA lecturers.

During the interviews with these academics, it emerged that the issue of the relationship between SAICA and the universities is central in the study’s concern with the structure of the knowledge and knowers. It therefore became necessary that SAICA representatives be interviewed. Two SAICA employees who are part of the management team and work closely with universities were approached and they agreed to be interviewed. This allowed me to triangulate or to validate data because I was getting alternative perspectives from stakeholders who have an impact on the curriculum despite not actually offering the programme.

**4.4 DATA COLLECTION**

According to (Maton, 2000ab), how a field is described and how the practices within the field are justified depends on the context and the intended audience. The languages of legitimation, that is, the language that the field uses to characterise and validate itself according to the Legitimation Code Theory, can be described along two axes according to their primary intended audience (see Figure 16).

The audience of any text (which can be visual, aural or linguistic) can be internal-discursive, that is, facing inwards to fellow actors within the specific intellectual field, or external-discursive, addressing actors outside the field. The internal-discursive language can be said to be the sacred component of the languages of legitimation. This is the language that actors within the intellectual field use to communicate amongst themselves, e.g. in scholarly articles, conference papers, etc. It is used to set how participation or performance within the field may be measured. Compared to other languages of legitimation, the internal-discursive is less likely to be affected by what happens in other fields, e.g. in political, economic or institutional factors, etc. (Maton, 2000ab). In this study, there was no data collected that was internal-discursive as I did not interrogate Accounting texts written by and for accountants as this was outside the scope of this study. I therefore thought that this quadrant was not at all pertinent in this study. However, as will be discussed in Chapter Five, data emerged to indicate that very little new knowledge is generated by Accounting academics in the field of
production and most new knowledge is in fact produced in the world of work. There is thus internal-discursive language in Accounting, as there is in any field of study; however it is not internally developed.

Languages of legitimation are also external-discursive, that is, there is a language that the field uses to communicate with actors who are within higher education but belong to other fields: they are not part of the sacred inner circle that sets the rules for participation in the field. This communication can also be through articles and papers which are prepared for a more general audience. I collected data from this quadrant by observing a conference that was held in Sandton, South Africa. This conference was hosted by SAICA and International Financial Reporting Standards (IFRS) Foundation on 13 and 14 August 2014. This conference was titled “Understanding the future of global financial reporting” and was targeted at senior financial executives, IFRS advisors, auditors, investors and academics. I observed this conference, as it provided an opportunity to see how individual professionals participated in the activities of national and international professional associations. More importantly, it was an opportunity to observe the interaction between SAICA and international associations. This conference provided a glimpse of Accounting at an international level which provided insight on why some things are the way they are at national level.

Primary data documents were collected for this research. Three universities and SAICA provided documents on their practices. Other documents were sought from public spaces like the web pages of various institutions. Some universities provided information as hard copies whilst others provided electronic copies. Some universities provided both hard and electronic copies. Other documents were provided by lecturers after the interviews.

Documents that were received as electronic copies were coded on NVivo 10 using the same processes and codes that were used for interview data. Most of the documents that were received as hard copies were coded manually using the same LCT codes listed below in Table 2 and 3 that were used for coding interview data.

Languages of legitimation can also be internal-social (Maton, 2000ab); this type of language is directed to the field of reproduction (Bernstein, 2000). It is used to communicate with and induct new actors to the field, e.g teaching students. This communication can be done through textbooks, lecture notes, module outlines and lectures. I collected data from three universities that can be categorised as belonging to this quadrant because the documents that were collected for this study include learner guides, examination papers, suggested answers, lecture notes, and curriculum documents for each of the four CTA subjects. The universities provided documents that were used in the 2012 and 2013 academic years.
SAICA provided the competency framework and examinable pronouncements and accreditation criteria.

Lastly, languages of legitimation can be external-social (Maton, 2000a); this is how the field positions and legitimatises itself to actors outside the field. External-social language is more likely to be affected by what happens in other fields like society, politics, institutional factors, etc. This communication can be done through course adverts, prospectuses, etc. Departmental and university handbooks were also collected as documents that were analysed for this study. The interviews that were conducted with CTA lecturers and SAICA representatives can be categorised as belonging to this quadrant because the agents within the field were communicating with the interviewer, who is an outsider to the Accounting field.

In preparation for collecting data about the discipline of Accounting and the CTA, I had a meeting with a professor in the field who has extensive experience in offering the CTA and other Accounting programmes. He/she was not part of my sample but kindly agreed to a preliminary meeting to discuss how Accounting education works. In a two hour meeting he/she provided great insight about the cutting edge issues in the CTA and Accounting, in general attempting to present a balanced view about the role played by all the stakeholders in the Accounting fraternity. This meeting provided information which helped with understanding and triangulating some of the issues which emerged from data. Although the meeting took place before data was collected it provided valuable information for this research before and during data collection.

I do not work in the Accounting profession so this research is conducted by an outsider to the Accounting fraternity. LCT has frequently been used as a theoretical framework in which the researcher is not a member of the discipline, in, for example, Business Studies, Jazz Education, Biology, etc (Maton, 2000a). Being an outsider to the discipline enabled me to analyse the CTA without being blinded by the ongoing struggles over status and resources. As an outsider therefore, I focused on the lower quadrants of the languages of legitimation diagram, which are social in nature. I also collected data from the quadrant of “producers within the field” by observing a conference which focused on knowledge production within Accounting. Data relating to both the internal and external aspects of the social quadrants was collected.

---

9 See [www legitimationcodetheory com](http://www.legitimationcodetheory.com) for examples of such studies.
The initial investigation demonstrated that universities have different rules and requirements for the CTA as outlined in the faculty and departmental handbooks. These rules include, but are not limited to, entrance requirements, programme structure, adequate student performance, etc. Handbooks were thus collected and analysed as part of the documentation that was received from the three universities that supplied documentation. This was done with the aim of unpacking the rules for each university and the impact they have on the CTA and its students. Module or subject outlines normally contain the module overview, outcomes of the module, the requirements for that module, information on assessment tasks, etc. Module outlines and tutorial documents for the 2012 and 2013 academic years were examined with the aim of understanding what information is communicated to students and how that information is communicated. SAICA documents, e.g. the CTA competency framework, examinable pronouncements, etc., were provided by SAICA after they were requested from them. These documents were thus analysed with the aim of understanding SAICA’s requirements for the CTA.
In-depth interviews were conducted with CTA lecturers and SAICA employees. McMillan and Schumacher (2006) state that in-depth interviews are best used if a researcher wants to (1) obtain the present perceptions of activities, roles, feelings, motivations, concerns, and thoughts; (2) obtain future expectations or anticipated experiences; (3) verify and extend information obtained from other sources and/or (4) verify or extend hunches and ideas developed by researchers. It was appropriate then for this study to use in-depth interviews in order to find out from CTA lecturers their thoughts about the CTA and the role they play in its delivery and design, including whether they have any concerns about it. Secondly, the in-depth interviews were appropriate because I also wanted to explore the future plans of CTA lecturers for the CTA and the role of SAICA in the CTA. Thirdly, I wanted to verify and ask in-depth questions about issues that the initial investigation of documented data had raised. The in-depth interviews were used to explore the relations between SAICA and CTA lecturers including their perceptions, understandings, thoughts, etc. about the knowledge and knower structures of the CTA.

After research participants responded through email indicating their willingness to participate in the study, they also provided a date and time during which they would like to be interviewed. I then called them at exactly this time to conduct the interview. This ensured that the interview was held at a time and hopefully space where interviewees were comfortable to talk and respond to questions honestly. Interviews with lecturers had to be done telephonically because the lecturers were located all over the country. These interviews were audio interviews conducted using Skype and recorded using SuperTintin Skype Recorder. Interviews lasted 20 to 35 minutes depending on the extent of detail provided by interviewees in their responses and the flow of the discussion. After all interviews had been conducted they were transcribed using Microsoft Word so that they could be converted into text that can be analysed. Thereafter, interview transcripts were uploaded onto NVivo 10, which is a computer based qualitative data analysis management package to make the process of coding and data management easier. Interviews with SAICA representatives were also handled in the same way, although these were face-to-face interviews that were recorded with a voice recorder and then transcribed using Microsoft Word.

It was important to record the interviews because it enabled me to concentrate during the interviews and to ask follow-up questions. It was important to listen carefully during the interviews as the questions were not structured but semi structured. The questions asked during the interview centred on the design of the CTA as an academic programme, its students, its purpose and teaching, learning and assessment issues (see Appendix C for interview schedule). However, these questions were not asked as they are listed in the
interview schedule, because during the interview I had to probe through asking appropriate questions, and so as to be able to get in-depth responses I had to listen carefully. These questions were developed considering that responses to them will provide in-depth knowledge about the CTA. Recording of the interviews also ensured that I captured exactly the statements that were made by interviewees as they were. I am therefore confident of the integrity of interview data collected.

In this research, observation was also used as a data collection method. I watched and listened to a conference in progress whilst taking field notes using an observation schedule as a guide. (Given, 2008) defines observation in research as collecting impressions of the world using all of one’s senses, especially looking and listening, in a systematic and purposeful way to learn about a phenomenon of interest. Observation provided an opportunity to have direct contact with chartered accountants; this enabled me to capture the activities of chartered accountants as research participants.

It was necessary to take field notes during the observation of the conference so as to avoid forgetting important information that I might have needed for the research later. I therefore took notes of everything that I encountered from the way in which the conference proceeded, participants’ interaction, etc. These field notes provided key insights in the research process. I used an observation schedule to guide the observation in order to capture factual information about the conference. The observation schedule contained information about the role played by conference participants, the physical conference setting, the actions of conference participants and relationships amongst participants. The observation schedule helped to guide the observation and avoid distraction by irrelevant components.

During the observation of the conference I took extensive notes using the observation schedule and at the end of the conference I later reflected on all that happened and made detailed notes of it. All these notes were drawn on to enhance understanding of the conference and during the write up process.

Some lecturers during the interviews referred to certain documents that they were using in the CTA and were willing to provide them to the researcher when asked to make them available for this research. During the analysis of the documents the focus was on the message that was contained in them. Three universities also submitted a wide range of documents such as learner guides, exam papers, suggested answers, student marks, tutorials, lecturer handouts, university handbooks etc. The documents themselves were treated as conduits of meaningful messages that the research analysed as if they were written communication between the writer and the researcher (Given, 2008).
The selected universities and lecturers were selected based on their willingness to participate in the research. CTA lecturers were identified as key agents in this research as people who are involved in the delivery of the CTA on a daily basis. They therefore have key information on the delivery and design of the CTA. As stated earlier, this study is a national study which collected data in nine universities spread all over the country. This research is conducted at programme level and analyses the structuring of the CTA as a programme.

Due to the variety of data collection methods used – interviews, document collection and observation – a significant amount of data was collected. This made data management an onerous task; however I was able to manage it carefully using NVivo. This is an electronic data management system which is used for organising and analysing data.

4.5 VALIDITY AND RELIABILITY

It is important that qualitative research is conducted in a manner which ensures that it produces reliable research results. This research ensured that its results are trustworthy by interviewing CTA lecturers and SAICA representatives, as they are key stakeholders in the CTA, and by conducting the interviews in a manner that ensured participants were relaxed and able to contribute fully. In this it helped that I was not a CTA lecturer myself. All interviewees participated in the research voluntarily: they had the option of not participating in the study or withdrawing from the interview if they wanted to do so.

The interviews were done using a semi-structured approach so they could be comprehensive and cover a range of issues. I ensured that this study would be viable by collecting data from a wide variety of research sources. This was done in an endeavour to ensure that data collected covered an appropriate sample of universities which offer the CTA programme. More importantly, this was to ensure that there was a large enough number of research participants so that the ideas presented were a representative reflection of the range of CTA lecturers.

CTA is a programme that is accredited by the professional association, SAICA. It was evident during the initial data collection from lecturers and universities that SAICA plays an important role in the CTA. It was therefore important for this research to get the views of the professional association. I therefore interviewed two staff members from the SAICA management team so as to understand the CTA from SAICA’s perspective. SAICA also submitted documentation which included the competency framework and examinable pronouncements.

Validity in qualitative research can be increased in various ways. According to Maxwell (1992), there is descriptive validity in research which covers the factual accuracy of reported
data. This is concerned with accurate description of the bases of accurate research. In order to ensure that all the data that was collected was captured appropriately and reported correctly in the research, I audio-recorded the interviews and took field notes during observation. In this way I am sure that when I refer to or quote from this data in the research I am providing an authentic reflection of the actions and words that I encountered during the data collection process.

In order to get an idea of the Accounting fraternity at international level, especially with regards to knowledge creation, I attended one of their conferences as an observer. This was the SAICA/IFRS conference that was held at Sandton in Johannesburg on 13 and 14 August. In this conference a wide range of stakeholders in Accounting were represented so this was a great opportunity to observe the interaction and role of different stakeholders.

In order to ensure that data was analysed appropriately, given that the Legitimation Code Theory is a complex theory, I secured a scholarship with the Association of Commonwealth Universities and undertook a study visit to Professor Karl Maton at the University of Sydney in Australia: Professor Maton developed Legitimation Code Theory. I held a series of meetings with Professor Maton in which we discussed how this research data can be analysed using LCT and together we analysed some of the data. Although not all research data was analysed in these meetings, this provided valuable information which was used when all data was analysed for this research.

4.6 DATA ANALYSIS

Data was analysed in interactive stages. Firstly, I read all the interviews with the aim of getting a deeper understanding of all the issues that were emerging in the interviews, field notes and documents. I annotated themes that were emerging using the fairly intuitive categories listed below, see Table 3. Maton and Chen (2015:26) refer to this as “soft eyes analysis”, which refers to writing the analysis as it is “always ready to erase and rewrite it and leaving open the possibility one’s judgement may be wrong”. The focus during the “soft eyes” analysis was on using natural language so that I could immerse myself in the data in order to be familiar with and understand the themes that emerged from the data. As I embarked on this process of immersing myself in the data, I was annotating it in order to be able to keep track of all the issues that were surfacing from the data. The following nodes emerged in this first stage of analysis:
<table>
<thead>
<tr>
<th>NODE NAME</th>
<th>NODE DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knowledge</td>
<td>Description of knowledge</td>
</tr>
<tr>
<td>Content knowledge</td>
<td>Issues related to content knowledge</td>
</tr>
<tr>
<td>Teaching methods</td>
<td>How do they teach and why</td>
</tr>
<tr>
<td>SAICA relationship</td>
<td>Issues related to working relationship with SAICA</td>
</tr>
<tr>
<td>CTA purpose</td>
<td>What does the CTA aim to achieve</td>
</tr>
<tr>
<td>Assessments</td>
<td>How do they assess</td>
</tr>
<tr>
<td>Assessment Relationship</td>
<td>Relation between university assessment and ITC</td>
</tr>
<tr>
<td>SAICA curriculum</td>
<td>Role and influence of SAICA on the curriculum</td>
</tr>
<tr>
<td>Student support</td>
<td>Issues on attention/support given to students</td>
</tr>
<tr>
<td>Basis for success</td>
<td>What is valued currency for success</td>
</tr>
<tr>
<td>Learner role</td>
<td>What learners are expected to do in learning</td>
</tr>
<tr>
<td>Ideal Learner</td>
<td>Characteristics of an ideal CTA student</td>
</tr>
<tr>
<td>Retention</td>
<td>Failure and drop-out rate causes</td>
</tr>
<tr>
<td>Improving retention</td>
<td>Strategies for curbing failure and drop-out rates</td>
</tr>
<tr>
<td>Successful knower profile</td>
<td>The kind of a person it takes to succeed</td>
</tr>
<tr>
<td>Constraints</td>
<td>Problems faced by academics in teaching</td>
</tr>
<tr>
<td>Concerns</td>
<td>General concerns about CTA</td>
</tr>
<tr>
<td>Types of learners</td>
<td>Description of students currently registered for CTA</td>
</tr>
<tr>
<td>Ways of knowing</td>
<td>How do new students learn</td>
</tr>
<tr>
<td>Workload</td>
<td>Overload of work in curriculum</td>
</tr>
<tr>
<td>Research</td>
<td>Issues related to research</td>
</tr>
</tbody>
</table>

*Table 3: Table of nodes used in ‘soft eyes’ analysis*
Knowing that I might misread the data was an important part of the data analysis process and for this research as a whole. This is because this research is based on a Critical Realist ontology and judgemental rationality is an important aspect of Critical Realist research. Judgemental rationality takes the view that, just because we construct knowledge as fallible humans, it does not mean that all knowledge is equally valid, and that it is the role of the researcher to be as rigorous as possible to ensure that they provide the best possible account currently available. Judgmental rationality “tells us that our knowledge about this reality is always fallible but, as the last characteristic suggests, there are some theoretical and methodological tools we can use in order to discriminate among theories regarding their ability to inform us about the external reality” (Danermark et al., 2002:10). More importantly, this understanding and knowledge about the nature of reality can be false, so it is important to always keep an open mind when conducting research.

After this broad analysis focusing on natural languages I moved to the next stage of analysis, which was still “soft eyes” analysis but was more thematic, and began drawing more from the theoretical framework of LCT. This second stage of “soft eyes” analysis focused more on moving between initial thoughts about the research, the data and research concepts. The categories that were used at this stage of the analysis were based on natural language based on the research participants’ responses, and also included LCT principles and concepts. The aim of this second stage of analysis was to begin to understand the underlying structuring principles of the CTA as they were reflected in the data. It was also part of my development as a researcher as I became more confident about how the theoretical lenses applied to my study data. This analysis started to become more theoretical and abstract and was the beginning of understanding the data using the theoretical framework. More importantly, it was about starting to understand and relate the data to the research questions. See Table 4 for nodes used to code the data using codes that are based on LCT and natural language at the second stage of analysis:
**Table 4: Table of nodes used for LCT analysis**

<table>
<thead>
<tr>
<th>NODE NAME</th>
<th>NODE DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insights</td>
<td>Form of knowledge that is privileged. (Is it object of study of procedure for studying object of study.)</td>
</tr>
<tr>
<td>Gazes</td>
<td>Forms of knowing or ways of knowing</td>
</tr>
<tr>
<td>Interactional relations</td>
<td>How you get to know through interaction with others</td>
</tr>
<tr>
<td>Subjective relations</td>
<td>Who are knowers, kinds of knowers</td>
</tr>
<tr>
<td>Discursive relations</td>
<td>Privileges approaches, methods, principles and procedures (external)</td>
</tr>
<tr>
<td>Ontic relations</td>
<td>Privileges its own object of study (internal)</td>
</tr>
<tr>
<td>Success basis</td>
<td>What do you have to do to succeed</td>
</tr>
<tr>
<td>Content knowledge</td>
<td>What needs to be or has to be known</td>
</tr>
<tr>
<td>Knower identity</td>
<td>Description of current students</td>
</tr>
<tr>
<td>Ideal knower</td>
<td>Description of ideal knowers</td>
</tr>
<tr>
<td>External legitimate knowledge</td>
<td>Legitimated on the basis of external power relations (historical and social)</td>
</tr>
<tr>
<td>Internal legitimate knowledge</td>
<td>Legitimated on principles intrinsic to knowledge</td>
</tr>
<tr>
<td>Recontextualisation actors</td>
<td>Who develops the curriculum</td>
</tr>
<tr>
<td>Recontextualisation process</td>
<td>How is the curriculum developed</td>
</tr>
<tr>
<td>Recontextualisation principles</td>
<td>What informs curriculum development</td>
</tr>
<tr>
<td>Generative mechanisms</td>
<td>Possible causes for failure and drop-out</td>
</tr>
<tr>
<td>Events students</td>
<td>What is happening in the CTA with regards to students success</td>
</tr>
<tr>
<td>Events curriculum</td>
<td>What is happening in the CTA with regards to curriculum</td>
</tr>
<tr>
<td>Experience</td>
<td>What is experienced by students and lecturers in the CTA</td>
</tr>
</tbody>
</table>
The stages of analysis were important as they ensured that I was familiar with data. It also ensured that I did not allow the LCT analytical tools to predetermine what I saw in the data. This looser application of the LCT tools was followed by the final stage of analysis where I applied the LCT tools directly to the data as explained in the previous chapter. These analysis stages were iterative but at this stage of the analysis I coded the data using LCT tools and principles. With regards to the principle of Specialisation, I coded for epistemic relations in order to be able to determine the extent to which the CTA prioritises knowledge and how it does so. I also coded for social relations in order to determine how and to what extent the CTA prioritises knowers. I then coded for gaze in order to determine the basis for success in the CTA. I also coded for insight in order to determine the type of insight which characterised knowledge taught in the CTA. I had intended only to use the LCT tools of Specialisation, but the “soft eyes” analysis had clarified that I needed to analyse the relationship between SAICA, the universities and the CTA in more depth and so I included an analysis of autonomy, though this had not been mentioned in my initial study proposal. As far as autonomy was concerned I coded for positional autonomy in order to determine the structure of the CTA field and relational autonomy in order to analyse the values and measures of achievement in the CTA.

This process of research analysis moved the process of understanding the data from an internal language of description to an external language of description. Bernstein (2000) differentiates between these two by referring to the internal language of description as a theoretical framework which is used to understand phenomena in a study. LCT is the theoretical language that is used in this research; it therefore can be understood as its internal language of description. The external language of description is concerned with the process of operationalising the internal language of description in research. An external language of description refers to the means by which the “internal language is manifested in a particular study” (Chen, 2010:77). These two languages of description can therefore be understood as a means of dialogue in research which leads to understanding the research study both theoretically and empirically (Maton, 2004).

4.7 RESEARCH CONSTRAINTS AND ENABLEMENTS
I am an outsider to the CTA field. During the process of conducting research this worked as both a constraint and an enablement of my ability to conduct research. I am concerned that because of my outsider status it is possible that I might have overlooked some of the issues in the data that an insider perhaps would have noticed, and been able to engage with them. On the other hand, being an outsider enabled me to look at data and the CTA field from a distance. It became very clear that being an outsider was a great enablement when I
became aware of the political issues between SAICA and academics as discussed in Chapter Five and in Chapter Seven. I was able to engage with these political issues without being drawn into them or taking sides. Being an outsider also enabled me to ask questions an insider perhaps would not have been able to ask when engaging with sensitive issues. This was evident when we discussed issues that CTA insiders take for granted: I had to ask them to explain further and used a lot of probes during the interviews such as “What do you mean by that? Would you mind giving me an example of that?” At times when this happened during face-to-face interviews the facial expression of interviewees showed puzzlement. During Skype interviews I could sense the respondents stopping to think before answering the questions.

Data management was also a constraint as I had a significant amount of data to go through. The documents that I received in hard copy in total weighed 8kg and there were a lot of documents that I also received as electronic copies. This data was received from a total of nine universities and SAICA. I therefore made a lot of tough decisions about which data to include in the study and which not to include. I decided to use all the data from the nine universities however this meant that the study was restricted with regards to the depth of analysis and thus detailed understanding of the CTA. However, the advantage of this has been that the study is able to speak broadly about the CTA and Accounting education across the whole of South Africa.

The decision to use Skype when conducting eighteen out of the twenty interviews instead of conducting them face to face might have resulted in the loss of closer rapport, inability to read body language and perhaps also loss of trust enabled by face-to-face communication, which might have led to receiving even richer data. However the benefits of conducting the interviews in this way were major. Benefits included the ability to conduct eighteen interviews in eight universities spread across South Africa. Due to logistical and financial reasons I would not have been able to travel the entire country, partly because I undertook much of this study whilst I was working full time. I was therefore able to collect a lot of data that I otherwise would not have been able to collect and this has resulted in a study that can speak about the programme as a whole rather than its manifestation in only one or two institutions.

4.8 ETHICS

Before I could conduct research and also start with data collection for my research, I had to obtain ethical clearance from Rhodes University Faculty of Education Higher Degrees Committee. I submitted my research proposal to this committee, and the evaluation of the proposal included the analysis of potential risk that the research might pose to the
participants. This research was approved as it was found not to put any participants or institutions in danger.

It was necessary for this research to take ethical considerations seriously, because it is qualitative research and it included human beings, thus entailing a number of ethical issues. I embarked on various endeavours to ensure that the research was conducted in an ethical manner.

The identity of individuals and universities that participated in the study has been kept confidential. Research participants were assured of anonymity to enable them to discuss all the issues they wanted and raise any issues they were comfortable with talking about, knowing that their identity would not be divulged or published. Some of the interviewees actually stated during the interviews that they would either not have participated in the research or divulged certain things if they were not assured of anonymity.

The interviewees were assured that their identity and that of their universities would be kept anonymous, therefore the interviews with lecturers were randomly numbered from Lecturer 1 to Lecturer 18, because there were eighteen interviewees, in order to keep the identity of participants confidential. The SAICA interviews were also randomly numbered SAICA 1 and SAICA 2 because there were only two SAICA representatives interviewed. Universities were randomly numbered from University 1 to University 14. Although not all fourteen universities participated in the study, they were all given pseudonyms, because in the interviews lecturers referred to some universities which were not represented by research participants, so in order to hide their identity they were also given pseudonymous numbers in instances where interviewees referred to them in the data.

In order to ensure anonymity, the data is presented in the dissertation in a manner that makes it impossible for anyone else to link the data with the individual research participants and institutions that are reflected in the research. However, it has not been easy to achieve this as some of the data was presented during the interviews in a manner which clearly gives away the participant’s identity. It was very difficult to use this data in a way which ensured that all the participants’ and universities’ identities were kept confidential. Therefore, in some cases I decided not to use some data quotes even though they provided relevant information which would have substantiated some of the findings of the study. In other cases I used the data but I had to edit it (as indicated by the use of square brackets) to ensure that the identity of participants and institutions remained anonymous.

Informed consent was secured from all research participants. This was initially detailed in an email communication that was sent to the search population requesting their participation. Informed consent was further secured by covering various issues verbally at the beginning of
the interview. The interviews were recorded, therefore there is a record of each interviewee’s informed consent.

The informed consent discussion covered various issues including:

- Research participants had a right to stop their participation in the research at any point in the interview without any repercussions.
- Research participants were informed that they had the choice to participate or not to participate in the research; this was entirely their decision. They were not forced in any way to participate in this research.
- The purpose of the research was explained to research participants and how the data that was collected would be used. This included use in this PhD dissertation and other subsequent publications, e.g. journal articles.
- Research participants were informed that the interviews would be recorded and they gave their permission for the interviews with them to be recorded.
- Research participants were informed that their identity would be kept anonymous.

4.9 CONCLUSION

This chapter discussed how data was collected and analysed for this study. I now turn to discuss the research findings. The following three chapters discuss research findings; the next chapter is about the knowledge structure of the CTA and the discussion now turns to this.
CHAPTER FIVE – KNOWLEDGE STRUCTURES

5.1 INTRODUCTION

This section interprets the data that was collected for this research in order to respond to the first research question which is: what constitutes legitimate knowledge in the CTA? It draws on data collected through interviews, observation and documents to develop a detailed picture of what it is that is legitimated in the CTA programmes. This chapter starts by arguing that CTA has a hierarchical knowledge structure. It then discusses the epistemic and social relations of the CTA. Epistemic relations are concerned with the content knowledge of the discipline and social relations are concerned with what kind of people can know that knowledge in a discipline. I conclude this aspect of the analysis by arguing that CTA is a knowledge code, which, as discussed in Chapter Three, has stronger epistemic relations and weaker social relations (Maton, 2004). Therefore, a discipline that has a knowledge code is a discipline that places substantial emphasis on people having to fully understand its disciplinary knowledge. It does not place much consideration on who the people who access or want to access the discipline are, where they come from or their dispositions.

5.2 HIERARCHICAL KNOWLEDGE STRUCTURE

As discussed in Chapter Three, Bernstein (1999) characterises all academic knowledge as comprising one of two forms: horizontal and hierarchical. When new knowledge, or areas of specialisation, are created in horizontal knowledge structures, it normally has a different worldview. It is then added as a different segment alongside other disciplinary specialisations. However, when new knowledge or areas of specialisation are created in hierarchical knowledge structures, creating sub-disciplinary specialisations, these are able to be integrated into the existing knowledge base (Maton, 2014:69).

A hierarchical knowledge structure is visualised as a triangle, where the tip represents the totality of theoretical disciplinary knowledge and the base represents the wide variety of real life or modelled situations that can be explained through its theoretical knowledge. This visual representation can also be extended and applied to the curriculum structure.
Figure 17: Accounting Hierarchical knowledge structure

In the CTA, the tip of the triangle can be said to represent theoretical Accounting knowledge such as the IFRS Accounting standards. Accounting standards are quite technical and rely on specialised disciplinary knowledge which is referred to in the competency framework for designing the CTA curriculum. IFRS standards provide knowledge, principles and procedures which are used in explaining and providing clarity on a number of business cases, either real or fictitious, which require the application of Accounting knowledge and expertise. These standards also form the basis of knowledge that students are taught in the CTA.

Lecturers and SAICA representatives in the interviews stated that almost no new knowledge is taught at CTA level.

“...by the time you get to CTA you have been exposed to all the foundational principles of the accountancy discipline. At CTA you’re not learning anything new but at CTA you are being exposed to the application of the same principles you have learned from course one to course three. But now you’re being expected to apply the knowledge in a variety of settings. Some of which may be simple some of which may be complex...” SAICA 1

“I think that goes for most universities, once you get to the end of the undergrad course, you’ve covered most of the content, and a lot of Honours is repeating the same content but trying to elevate the level of testing...” Lecturer 9

This can be interpreted to mean that by the time students get to the end of their 3rd year they would have been exposed to most of the specialised disciplinary knowledge that they have to acquire. It can therefore be claimed that by this stage their knowledge of Accounting is near the tip of the Accounting knowledge triangle, where all the knowledge from previous years is brought together. The focus at CTA level is to teach students how to apply the

---

10 As explained in Chapter Four, all data quotes are referenced by code as either being a ‘SAICA’ for a SAICA employee or ‘lecturer’ for CTA lecturers from the universities included in this study. The numbers after these codes were randomly allocated to the participants. All data quotes are transcribed verbatim.
theory and principles that they learnt from first year to third year in different real business world scenarios.

“Lectures will often deal with topics which have already been introduced in Accounting 2 or 3. It is NOT intended that comprehensive coverage be given in lectures but that a brief revision of the topic will precede discussion of more complex issues.” University 5 Documentation

Students are taught almost no new knowledge, but rather the application thereof, because the knowledge in the discipline is integrated and, as the academics repeatedly indicated in their interviews, once students have acquired disciplinary knowledge they should learn how to apply it to a wide variety of scenarios.

Another point which supports the argument that CTA has a hierarchical knowledge structure with coherent and integrated knowledge is that the CTA has a voluminous curriculum. When new knowledge is created it is integrated into existing knowledge, as is typical in hierarchical knowledge structures. It was evident in the data that over the years the amount of work that has to be taught in the CTA has increased. SAICA 1 explained that this is because, as new knowledge is created and legislation is updated, all that knowledge is integrated into the competency framework and thus has to be taught in the CTA curriculum.

“. . . Yes, in the olden days standards may have been thinner but the principles remain exactly the same. The fundamental principles of judgement and fair presentation have not changed. All that is changing continuously is how do you get more guidance on how to deal with things that are becoming more and more complex in the capital markets in the public sector, in the business world, and give you more scope for guidance. I think that’s what the standards are doing. In as much as in olden days there was no guidance on specific transaction or specific streams or specific line items we found in reporting. What the standards in there expanded fashion and more so the standards are not rules that you need to know by heart, they are basically principles that these are the parameters within which you need to confine yourself and be aware of in making your interpretations and your judgments. So I personally I like the expanded version because it provides more information for, and flexibility and more, actually less of confusion in terms of how you treat a particular event or development in business. So that’s how I understand that’s got larger and larger and larger. In effect as accountants move towards expanded reporting beyond financial reporting you get more and more guidance and more frameworks that you need to be aware of. In auditing the same applies.” SAICA 1

---

11 As explained in Chapter Four all universities are recerenced by code ‘University’ the numbers after this code were randomly allocated to all accredited universities.
As a result, when new knowledge is developed within the discipline it uses the knowledge that already exists as the building block on which to develop new knowledge irrespective of when or where that knowledge was developed.

“. . . *International Financial Reporting Standards, more and more standards are continually being issued and with more standards being issue. What happens is that the syllabus gets bigger and the number of, or the amount of issues that we have to deal with in Financial Accounting gets bigger . . . .”* Lecturer 5

This is what happens in the development of new Accounting knowledge, which has partly resulted in the IFRS standards that students have to study in the CTA being very voluminous because in hierarchical knowledge structures, new knowledge is built upon previous knowledge. For example, the standards development committee, before revising or developing new standards, always checks the existing standards to determine whether there is a need for new ones and whether there are any problem areas in practice that need to be addressed by new or revised standards and start their work from that basis (International Financial Reporting Standards Foundation, 2014).

As Bernstein explains, such knowledge “. . . attempts to create very general propositions and theories, which integrate knowledge at lower levels, and in this way shows underlying uniformities across an expanding range of apparently different phenomena” (Bernstein, 1999:161-162). However, this building of knowledge upon knowledge, which is a characteristic of the hierarchical knowledge structures, has disadvantages. One of the main disadvantages which almost all lecturers complained about in the CTA is that it is too voluminous.

“. . . the volume is just getting insane . . . .” Lecturer 12

“. . . it’s just so voluminous . . . .” Lecturer 15

As a result, they reported that they are unable to teach and assess all the content knowledge that they would like to teach, and that students also do not have time to learn with understanding all the information that they have to learn over a period of one year.

Bernstein’s conceptualisation of academic knowledge as horizontal and hierarchical is a conceptualisation of the field of production (Bernstein, 1990), and this is a study of the field of recontextualisation, where the various knowledges from multiple disciplines are selected and recontextualised into a curriculum. But, as has been shown in this chapter thus far, his concepts remain useful in developing our understanding of the CTA programme and, in particular, our understanding of what kinds of knowledge are being legitimated. Bernstein’s
notion of hierarchical knowledge (2000) was associated with greater and greater levels of abstraction and conceptual difficulty. In the case of the CTA, this difficulty is evidenced in the frequent references to a voluminous curriculum.

Maton (2014), building on the work of Bernstein, argues that knowledge can further be analysed by looking at its curriculum structure. He distinguishes between a hierarchical curriculum structure and a horizontal curriculum structure. A hierarchical curriculum structure refers to the curriculum that grows through integration and subsumption of new knowledge on pre-existing knowledge that was developed in previous modules or levels of study. Horizontal curriculum structure refers to a curriculum that grows by adding another topic or module alongside the existing knowledge so that this curriculum grows segmentally. Therefore, a horizontal curriculum structure can be associated with a horizontal knowledge structure and a hierarchical curriculum structure can be associated with a hierarchical knowledge structure.

Accounting is a “cumulative discipline” (Lecturer 5) and therefore the curriculum is designed through “vertical integration” (Lecturer 11), that is, it is designed in a manner which promotes the building of knowledge on knowledge. Data shows that knowledge from one year is used as the foundation on which the knowledge that is to be taught in subsequent years is based.

“. . . it works itself through to the third year, the second year and the first year to make sure the students get the right exposure to the right subjects at the right time during their degree, the three year degree and the Honours year.” Lecturer 18

The vertical integration of courses in the CTA was also evident in the learning material that is handed to students. Some of the hand-outs indicated that the knowledge that students were learning at CTA level is based on the knowledge that they were taught at undergraduate level.

“Part of the knowledge and skills needed to achieve the above objectives would already have been developed in your undergraduate Auditing courses. This course should be seen as a continuation of your prior Auditing studies with attention being given to the more advanced aspects.” University 5 Documentation

Accounting problems and the manner in which students can be inducted into dealing with problems in the discipline is evidence of the importance of mastering content knowledge in the CTA. The emphasis on content knowledge in the CTA was also evident in the interviews when lecturers talked about the importance of ensuring that the curriculum is integrated and one academic year builds on top of another one.
“. . . we’ve worked a lot at aligning, not aligning but we talk about vertical integration, so that vertical through the year groups 1st year, 2nd year, 3rd year up to 4th year, so within each subject making sure that there’s a consistency, and a golden thread flowing through each year of each subject . . . .” Lecturer 11

Lecturers indicated that they use various strategies which are normally co-ordinated at programme level to ensure that all lecturers are aware of how the curriculum is integrated:

“. . . a third year staff member may review the second year module in tests and exam papers so they know what the student has been exposed to and can provide input and they know what base the student has come off when they come through to the third year, the second year lecturers would review third year papers assessments tests and exams to know where the student is headed . . . .” Lecturer 2

In this way lecturers at each level are aware of what is taught in the level at which they teach and the level which they are preparing students to move on to when they pass. Some universities also indicated that they ensure the issue of horizontal integration in the curriculum by ensuring that there is communication between lecturers who teach different subjects in the same level and across different levels.

“. . . we would have a head of subject for each of those four disciplines and there would be horizontal integration where those four people meet . . . . then we also meet with undergraduate lecturers to make sure that together we’re getting the subject content we need . . . .” Lecturer 12

Another point that demonstrates the hierarchical curriculum structure is that some teach using the “interdisciplinary approach” (University 4 Documentation) so as to bring to the students’ attention the relationship between the different subjects that they are taught in the CTA. Because hierarchical curriculum structures are characterised by integration, they also tend to use integrated assessments. Data demonstrated that at undergraduate level some teaching and assessment is “silo based” (Lecturer 2) but, at CTA level, students write more “integrated exams” (Lecturer 10, Lecturer 5) and have to answer more “integrated questions” (Lecturer 15).

While the description of the CTA knowledge structure as hierarchical gives us some sense of how the knowledge is voluminous, coherent and integrated, it does not sufficiently answer the question “What constitutes legitimate knowledge in the CTA?” I therefore turn to more nuanced forms of analysis.
5.3 SPECIALISATION: EPISTEMIC RELATIONS OF THE CTA

As explained in Chapter Three, it is possible, using LCT, to further analyse knowledge beyond simply indicating that it is hierarchical. This is done by analysing the relative strengths and weaknesses of the epistemic relations and social relations.

The data was very clear that the CTA is ER+, that is, it has strong epistemic relations. Throughout the interview and document data, the focus was on the skills and knowledge that the students needed to acquire for successful study. There were numerous references to “theory” (Lecturer 9, Lecturer 7), “concepts” (Lecturer 2, Lecturer 18) and “skills” (Lecturer 6, Lecturer 7, Lecturer 8). The focus in the curriculum was almost all in terms of the content knowledge that was required to be successful in the CTA. When there was reference to what students needed to do with this knowledge, it was not in terms of the dispositions or attitudes of the students but rather in terms of the processes required for “application of the knowledge” (Lecturer 13, Lecturer 4), the academic work they had to do “to submit those assignments” (Lecturer 2) and “doing tutorial questions” (Lecturer 12, Lecturer 4).

All twenty interviewees referred to the importance of skills in different capacities in the CTA: from accepting students into the programme, to the skills that they are taught and right through to the skills they are expected to exit with.

Skills are the focus of the CTA, some lecturers made it clear that success in the CTA is based on acquiring the right skills, e.g. “people with the right skills must pass.” Lecturer 1

The stronger epistemic relations also emerged in the data when participants were discussing the nature of Accounting as a discipline and the CTA.

“. . . our discipline is kind of a combination of problem solving numeracy type skills, together with communication skills . . . .” Lecturer 5

This was confirmed by an interview from a SAICA interviewee, who explained that completing the CTA is about demonstrating that the students have learnt the theoretical knowledge that the universities are mandated to teach.

“. . . we [SAICA] have accredited you [university] to produce this body of knowledge, of skills . . . .” SAICA 1

This further demonstrates stronger epistemic relations in the CTA with regards to what SAICA expects from universities, as there is no mention of people or their dispositions, but rather a focus on skills to be demonstrated.

Given the emphasis SAICA places on knowledge and skills in the training of CAs, it is not surprising then that data showed that universities also emphasise knowledge and skills in
the aims of the CTA, its subjects, teaching and learning strategies, assessments and when selecting students. This is because universities to a lesser or greater extent follow SAICA’s guidelines when designing the curriculum.

“... Some of the universities stick exactly ... to SAICA’s syllabus ... most of them actually.” (Lecturer 8). Whilst for some universities, “... the competency framework is a guideline.” (Lecturer 11).

This emphasis on knowledge and skills is also evident in the manner in which lecturers explained what they aim to achieve, i.e. output by teaching the CTA. For most lecturers the CTA is “practice based” (Lecturer 1); they therefore ensure that they prepare students for the world of work by, amongst other things, “teaching the theory that the market wants” (Lecturer 17) and also focusing on skills that are needed in practice.

“We’re training students to be professionals in practice one day.” Lecturer 11

“... all those skills are developed which a future employer requires ...” Lecturer 4

Lecturers reported that, in order to be sure that they have adequately given students knowledge and skills that they need for practice, they focus on using examples from the real world when teaching, but they always do so in terms of knowledge and skills.

“... so we give a lot of real life examples ...” Lecturer 4

“... making examples from practice ...” Lecturer 6

“... focus on practical examples of how they would be able to do it in practice ...” Lecturer 17

All this focus in the CTA on practice, capacitating students with skills demonstrates that the CTA has stronger epistemic relations. Stronger epistemic relations were also evident in how the aims of some of the modules are crafted. The main aim of the Auditing module is to “provide you with a body of knowledge needed by a registered auditor in performance of his or her duties.” (University 5 Documentation). The main aim of the Accounting module is to “provide you with knowledge and skills in financial Accounting” (University 4).

In one university the Accounting module has four outcomes, the first one being to “be able to provide information useful for making planning, control and financial management decisions.” And the module which also includes a component of Auditing also has four outcomes, the first and main one being “to explain and apply the principles and practices underlying Accounting and internal control systems” (University 4 Documentation). The
universities emphasise knowledge and skills when designing modules and also in the information they provide to students in their learner guides.

According to (Chen, 2010), stronger epistemic relations can also be determined by the extent to which the legitimate knowledge in a discipline is its content knowledge. All eighteen lecturers who were interviewed emphasised the importance of content knowledge in the curriculum. For example, Lecturer 1 spoke of “issues the candidate needs to be exposed to”; Lecturer 2 spoke about the “kind of knowledge and skills that we want them to develop”; and Lecturer 5 spoke about the “body of knowledge” they expect students to have an understanding of. All this emphasis on content knowledge that students have to acquire points to the CTA having stronger epistemic relations.

Chen (2010) further states that, with regards to pedagogy in a discipline that has stronger epistemic relations, procedures for learning content knowledge are made explicit to learners and are emphasised as determining acceptable pedagogy. While this study did not focus on pedagogy, interview and document data demonstrated that at CTA level most universities have a teaching and learning strategy which is generally used by all lecturers in the CTA.

“. . . we [CTA lecturers] have of course the teaching and learning model we [CTA lecturers] developed . . . .” Lecturer 6

However, these teaching and learning strategies are not binding; each lecturer has the freedom to use a methodology that they are most comfortable with and that they believe will help them better achieve the outcomes of their module.

“In the end, it’s up to each lecturer and up to each subject to develop their own methodology and their own teaching and learning, their method of teaching and learning in order to achieve what they want to achieve as a subject . . . .” Lecturer 11

It was also clearly evident in the data that there is a legitimate method of teaching and learning in the CTA which informs the strategies that are designed at programme level and those that are used by individual lecturers. These teaching and learning strategies are also made explicit to students in their learner guides, and students are also provided with reasons as to why they are taught with these strategies. The three main components of these teaching and learning strategies are lectures, tutorials and self-study. In some instances, students are provided with information of how to approach each teaching and learning strategy in order to get the best out of it. SAICA 1 also mentioned these strategies when discussing what SAICA expects from a CTA teaching and learning strategy.
“. . . they’ve [students] got to attend lectures, they’ve [students] got to be taught how to interpret things, they’ve [students] got to be given an opportunity to complete tutorials . . . .”

SAICA 1.

Data showed that there is consensus amongst lecturers that there is not enough time in the year to cover all the content knowledge that they have to teach CTA students. They therefore use the three-pronged approach of lectures, tutorials and self-study in order to help students learn.

“. . . we will then have a lecture where we will use that contact time to perhaps give a big picture perspective or to explain certain challenging concepts or issues that, some things may need some facilitation on but we certainly cannot, there are not enough hours in the lecture to cover all the content from beginning to end . . . .” Lecturer 2

One of the things which data showed is important for student success is “regular class attendance” (University 7 Documentation): this is because key knowledge is taught in lectures. Tutorials are designed to help students “develop problem-solving skills and to improve their ability to apply concept and principles to practical scenarios” (University 4 Documentation). Self-study is important for students so that they can have time to read on their own so as to “expand on the outline provided in the lecture and promote conceptual understanding of the subject area” (University 4 Documentation) and to have time to “do additional practice to master topics” (University 5 Documentation). The explicit manner in which data showed the teaching and learning methods and the role they play in the CTA also indicates that the CTA has stronger epistemic relations.

5.4 SPECIALISATION: SOCIAL RELATIONS OF THE CTA

As discussed in Chapter Three, the second continuum used to map the Specialisation code is that of social relations or the relationship to the knower (Maton, 2000ab). I begin my discussion on the social relations in the CTA data by looking at what are known as “Pervasive skills”.

Some disciplines have consistent principles and values that they draw from, which inform their practice when engaging with cases or practical scenarios (Luckett and Hunma, 2013). For the CTA these values are known as "the Pervasive skills" and are part of the SAICA developed competency framework. Pervasive skills include ethical behaviour and professionalism, and are basically the principles on which CAs must base and approach all their work in practice. CTA students must therefore be exposed to these Pervasive skills and be provided with learning opportunities which allow them to demonstrate that they are
applying Pervasive skills when solving problems, even if this is done when they analyse and solve case studies.

Pervasive skills are broken down into three components: Ethics and professionalism; Personal attributes; and Professional skills. The Competency Framework defines Pervasive skills as “professional qualities and skills that all CAs are expected to bring to all tasks” – the how of a CA’s work (The South African Institute of Chartered Accountants, 2011). At first glance it looks like Pervasive skills bring stronger social relations into the curriculum of the CTA because of their focus on the knower. However, taking a closer look at the manner in which they are defined demonstrates that, while there is indeed some focus on being a particular kind of knower, these Pervasive skills still primarily have knowledge as their basis therefore the CTA maintains its stronger epistemic relations. This is because Pervasive skills are not specified as attributes that are set out to be useful to CAs on their own, but they are described as skills needed in order to help CAs do their work better.

“They combine to produce the technical excellence, integrity, objectivity and commitment to public interest for which the CA profession is known.” (The South African Institute of Chartered Accountants, 2011)

The focus is still on the knowledge that the CA is expected to call on and use in practice. Moreover, these Pervasive skills are not taught on their own, but they are taught together with CTA specialist knowledge.

“. . .So [they're] soft skills they are challenged to develop alongside the technical skills . . . .”
Lecturer 4

The Pervasive skills focus on what a professional CA should do, and the “knower” is thus the focus, although this is largely in terms of the knower’s application of skills and processes (ER), rather than the knower’s disposition or attributes (SR). However, it is clear that some aspects of the Pervasive skills are indeed indicative of social relations.

“So they need these people that I’ve just described that have got a strategic capability to direct the business. They need people that have got business acumen to make judgments that respond to the needs of the business. They need people that are ethically grounded that will not be responding to things that are only in favour of their own self-interest but rather looking at things that have got a more broader benefit to the stakeholders of the business.”
SAICA 1

SAICA 1’s reference to business acumen, ethics and issues of self-interest all suggest a particular disposition required of the successful student, and this is evidence of stronger social relations. The competency framework lists the following personal attributes as
necessary for a CA to demonstrate: “self-manages, demonstrates leadership and initiative, maintains and demonstrates competence and recognises limits, strives to add value in an innovative manner, manages change, treats others in a professional manner, is a life-long learner, works effectively as a team member, manages time effectively” (The South African Institute of Chartered Accountants, 2010). It is not surprising to find some evidence of social relations because, while some codes have weaker social relations, it is unlikely that there would ever be a programme with a complete absence of social relations. Indeed the issue of the knower, and what is valued in terms of disposition and attitude in the CTA, is the focus of discussion in the next chapter.

However, out of the eighteen lecturers interviewed, only a few mentioned Pervasive skills despite there being numerous instances during the interview in which the issue of Pervasive skills could have been raised. Out of the six lecturers who referred to the Pervasive skills at all, only two talked about it in a manner that demonstrated that they take them seriously and incorporate them into the curriculum.

“. . . [Pervasive skills] we believe develops skills for life long learning and for all of these types of soft skills etc which is ultimately most of them are required by the competency framework, stuff that we value . . . .” Lecturer 6

The other four lecturers who mentioned the Pervasive skills talked about them in a manner which demonstrated that they were teaching them to some extent because they had to teach them but they did not perceive them to be an important part of the curriculum or the profession.

“. . . these really soft skills about acting honestly or whatever else the profession stands for . . . .” Lecturer 4

Furthermore, those lecturers that mentioned Pervasive skills indicated that they find them “difficult to teach” due to a lack of resources and, in instances where they do teach and assess them, they are not heavily weighted in terms of marks:

“. . . we allocate about 10% of the mark for those Pervasive skills . . . .” Lecturer 7

This lack of detailed reference to the Pervasive skills might be because the component of Pervasive skills is fairly new to the CTA syllabus, therefore some lecturers might not be used to talking about or working with them yet. It is also possible that some lecturers did not like their inclusion in the curriculum and perceived them to be an unwelcome addition to their already voluminous curriculum load.
CAs draw on ethical behaviour and have to be professional at all times in their practice, irrespective of which problem they are developing solutions for (The South African Institute of Chartered Accountants, 2011). CTA students therefore, when responding to case study questions, need to be able to demonstrate that they are drawing from their Pervasive skills.

As stated in the beginning of this chapter, a knowledge code has stronger epistemic relations and weaker social relations, that is, it places emphasis on its subject matter and pays a lot less attention to the nature of the people who know that subject matter. This chapter has argued that the CTA has stronger epistemic relations; it now moves further to argue that the CTA is a knowledge code.

As explained in Chapter Three, an intellectual field that has a knowledge code is characterised by having stronger epistemic relations and weaker social relations. As the above discussion in this chapter demonstrates, the CTA has a strong emphasis on epistemic relations and thus it foregrounds knowledge rather than its knowers. I will engage with how the concept of knowers emerged in the data in the next chapter.

As discussed in Chapter Three, a knowledge code has unique distinguishing features which set it apart from other Specialisation codes. One of the distinguishing features of a knowledge code is that it clearly classifies and frames its object of study, that is, it makes it clear which subject or topics falls within its discipline and which do not. It therefore uses the subjects that fall within its disciplines to delineate exactly what are its areas of Specialisation and what makes it different from other specialisations. This means that the CTA has put a clear boundary around subjects it considers to be in its area of specialisation and does not venture into specialisations that are different from this, nor does it allow other specialisations to enter into its territory. This therefore distinguishes the CTA as a programme from other academic programmes. When this argument is extended to apply to CA as a profession, it then means there is a clear boundary around the CA profession which distinguishes it as a profession from other professions.

According to a SAICA representative, having well defined objects of study ensures that the CTA as a programme and CA as a profession has carved out its area of operation and does not compete with any other programmes or professions in this space. It has created this space by continuously offering society necessary services that other professions cannot provide but which other professions and industry rely on CAs to provide. In this way the CA profession does not compete with other professions for space and acknowledgement in society but works in a complementary manner with them because they each offer unique services.
“. . . we’ve got a role play in the societal space. Our role is clear. Our role is very clear. We measure; we report and provide assurance about the fairness of presentation of financial information. That’s what we specialise in so it can be any industry, it can be medical industry, in other words we compliment other industries. It can be in an engineering setting, it can be any setting all of them will always need accountants . . . .” SAICA 1

Clearly-defined objects of study in disciplines with a knowledge code play an important role in defining the disciplines and validating the claims they make about their reasons for existence (Maton, 2007). That is, intellectual fields or disciplines that have a knowledge code tend to draw on their objects of study when identifying their purpose and the role they play in society. This is easier to do because their objects of study are what is unique about disciplines with a knowledge code and they form the basis for the strong boundaries that are set around their areas of specialisation. The main purpose of an intellectual field with a knowledge code is to develop specialist knowledge.

Therefore, although CTA as an academic programme does not exist to produce new knowledge it is located within an intellectual field which aims to produce new knowledge. This is because Accounting as an intellectual field has to always keep up to date with regards to responding to the business needs of society.

“. . . the world is becoming more and more sophisticated and we need to keep up with the pace of sophistication and these standards are meant to protect the image of accountants so that we don’t do things that are out of pace with reality . . . .” SAICA 1

This is different from an intellectual field which might have a different Specialisation code, a knower code for instance, because the main reason for the existence of disciplines with knower codes is to develop the right kind of people or knowers. Yet in a knowledge code the most important thing is the development of new knowledge that is going to be applied or used in the discipline (Maton, 2007). Producing the right kind of people who are going to use this information and continue with the traditions of the profession is secondary to creating new knowledge, or rather there is an assumption that any kind of person can be recognised as a legitimate knower because it is on the basis of the knowledge, skills and processes that the code is legitimated, more than a concern for the disposition of the knower.

This can be interpreted as one of the reasons why there is such a high failure rate and drop-out rate in the CTA, because the focus is on the acquisition and integration of an enormous amount of knowledge. Intellectual fields with a knowledge code are characterised by valuing the reproduction of existing knowledge and the creation of new knowledge and it is the knowledge which is always held to be paramount, with possibly less concern with how it is acquired.
“It’s one of the most difficult qualifications to get in the whole world, it just makes sense that the failure rate will be quite high, compared to other qualifications.” Lecturer 15

“. . . the first time we’ve had more emphasis on managerial finance than financial Accounting and it showed in the results. Way too many people got Honours [passed ITC] and obvious to anyone who looked at it with any kind of intelligence that doesn’t achieve what it’s intended to achieve, which you dare not call CTA skills . . . .” Lecturer 8

Lecturer 8 perceives the increase in the pass rate as a problem and as a sign that the curriculum has been made easier. Some of the lecturers during interviews expressed concern over the high failure rate but seem to have accepted that this is just the way it is.

Most universities teach four subjects at CTA level so as to ensure that students acquire the competencies that are outlined in the competency framework. The competency framework outlines six competency areas which students must have acquired by the time they complete the CTA. These competency areas are:

- Strategy, risk management and governance
- Financial management
- Auditing and assurance
- Accounting and external reporting
- Taxation
- Management decision making and control.

Generally these competences are acquired through these four subjects: Taxation, Auditing, Financial Accounting and Management Accounting, although individual universities name their subjects slightly differently from each other. The important thing that was regularly alluded to in the interviews is that all these competency areas are covered in the curriculum. Throughout the interviews it was evident that the knowledge is paramount.

In the past few years SAICA has incorporated more general skills or knowledge into the competency framework by including subjects such as Managerial Finance, Strategy, Risk Management in the curriculum. There were different reactions to that by the lecturers. Some lecturers spoke in ways that made it clear that they felt that this was weakening the epistemic relations of the CTA and weakening the boundary around the core knowledge of the CTA. They also felt that it did not capacitate students with all the necessary skills that they must acquire in the CTA.

“One major issue is the tendency to move out of your real core skills set, which has traditionally been a skill set over the last 50 years which was Financial Accounting and more
emphasis on Managerial Finance . . . And people who study finance do that and MBA do that whereas in our core discipline, no one can do a consolidation. Those were our core four disciplines where we had a proper competitive advantage, no one could compete with you, you know, really into the heart of high end speciality. To water it down I think is a big problem we saw it in the last few years results which were ridiculous, part one [ITC] . . . . Now it’s very nice that you can discuss strategy and all those things they do in Managerial Finance but you’re not unique, as I say, anyone who does a bachelor in Economics, can do it, finance can do it, they all studied it, its not unique.” Lecturer 8

However, some lecturers felt that the inclusion of Managerial Finance and other new topics was a positive move that added value to the CTA degree.

“I’m very satisfied with our syllabus, to include Strategy and Risk which is vital for a business degree or business designation of a CA.” Lecturer 4

Although the introduction of Managerial Finance and other topics, such as Risk Management and Strategy, into the CTA is perceived negatively by some lecturers, it arguably has no impact on CTA’s stronger epistemic relations because all these new subject areas or topics also emphasise knowledge.

In order to make sure that universities cover all the competencies that are outlined in the competency framework, some lecturers or universities conduct a mapping exercise. They highlight all the competencies that they are supposed to teach and identify exactly where each competency is covered by studying which topic falls under which subject and at which level. In this way lecturers can be sure that when students have completed the CTA they have acquired all the competencies that they have to acquire.

“. . . we’ve looked at all the individual mappings to see the degree to which the modules themselves and the assignments within those modules contribute to the development of those various competencies . . . .” Lecturer 2

This further demonstrates that there is a lot of emphasis and work in the CTA that goes into ensuring that students acquire all the necessary knowledge in order to develop the needed competencies for practicing as CAs. This is further validation of the importance and visibility of knowledge in the CTA and thus its stronger epistemic relations.

As stated earlier, CTA has clearly-defined objects of study. Although comments made by some participants about including other subject areas like Managerial Finance in the curriculum might be interpreted as demonstrating that the boundaries of its subject matter might have been somewhat weakened, this has been a small change to the curriculum.
is evident in that some lecturers are not even aware of this change because it did not change the CTA to any significant extent.

“... I’m not aware of it in Tax, but it might be in some of the other subjects.” Lecturer 13

It is possible that if these curriculum changes happen continuously over a period of time they might result in the weakening of the classification and framing around the CTA subject matter. However, data currently shows that CTA still has its core knowledge base in Financial Accounting that is untempered and has very strong epistemic relations.

Data demonstrates that teaching methods used by most lecturers in various universities involve going over the same topic a number of times from different perspectives and using different teaching methods. According to the lecturers, this is important because they are teaching a lot of content knowledge, principles and procedures which students must know by the time they complete.

“Essentially we expect students to pre-read material before the lecture. The lecture is then delivered, they then go off, review the work, do the tutorial assignments. The tutorial assignments are designed to embed the knowledge that we have imparted through the lectures that’s designed for them to embed that knowledge and be able to apply as I say the tutorial particular problems.” Lecturer 5

Data also showed that the manner in which students are assessed demonstrates the emphasis that is placed in the CTA on content knowledge, principles and procedures. Some of the lecturers that were interviewed argued that it is the nature of the knowledge that is taught in the CTA that causes it to have a high failure rate. This is because the CTA focuses on developing the necessary competencies required by SAICA, and helping students to develop these skills takes time. Moreover, the CTA level was reported to be much tougher than undergraduate level.

“... you’re developing skills, so not everyone develops those skills at the same time. Some people learn slower. Some people don’t actually acquire that skill, master the skills. So not everyone can reach the finish line . . . .” Lecturer 1

Some lecturers felt that the difference between levels of complexity in the manner in which content is taught and assessed at undergraduate level and CTA level contributes to the high failure rate.

“... I think all the subjects become difficult where very often undergrad certain subjects are seen as soft subjects in a sense, so something like Tax is typically not seen as a difficult subject and I think maybe at Honours level everything becomes more difficult so suddenly
they have to pay attention to four subjects instead of two possibly, and it just makes the whole experience overwhelming . . .” Lecturer 9

“. . . They’ve got a whole lot of other subjects that are really pretty easy going . . . there’s not much pressure in terms of their time because they really only have one subject that is a little bit more taxing than the rest . . . then by third year they do all four and that’s hard for them. Even more so in fourth year . . .” Lecturer 16

These articulations by Lecturer 9 and Lecturer 16 demonstrate that teaching and assessment are also focused on content knowledge, and the programme is designed in a manner which makes it difficult for students to succeed if it is not delivered in a logical manner which allows students to build knowledge upon knowledge. It also assumes that students have the core underpinning knowledge already in place when they reach the CTA.

Intellectual fields that are knowledge codes base their knowledge claims and reasons for existence in the role they play in developing specialist knowledge for their disciplines (Maton, 2007). That is, given that intellectual fields that have knowledge codes have stronger epistemic relations and focus on knowledge, they also normally base their reason for existence on issues that are related to knowledge. Data showed that there is a clear standardised process in which knowledge that is taught in the CTA is created. This process starts at international level and goes through various stages and stakeholders until it reaches the classroom where it is taught as the CTA curriculum.

“. . . internationally, there’s an International Federation of Accountants the body that basically is overseeing the federation of all accountants in the world and it has got sub elements of bodies whether it’s Accounting or auditing or education or ethics that regulate the norms by which accountants have got to prepare and present and conduct themselves and that’s what gets fed into the universities as part of the syllabus. So these accountants that are being trained at the universities they are being trained on how to understand the standards, on how to apply the standards and to prepare information in line with those clearly defined standards . . .” SAICA 1

However, only a few lecturers talked about this process when asked about knowledge creation in the CTA. Most lecturers reported on the role and structures formed by SAICA for curriculum development and also referred to annual updates in Taxation and Financial Accounting.

Data demonstrates that in the intellectual field of Accounting knowledge creation is taken seriously. This is evident in the structured and procedural manner in which it is done. For example, development of Accounting standards is a six-step process. Given the precision
that goes into developing new knowledge at international level and the effort that is put by SAICA into incorporating this knowledge into the CTA curriculum, the development of new knowledge is an important characteristic of the CTA and keeping the CA profession in existence, thus further demonstrating that the CTA has a knowledge code.

A knowledge code has an epistemic community, that is, knowers who practise in that discipline trust the knowledge development processes and the knowledge that is developed through them that is used in their discipline (Maton, 2014). This was especially evident in the data from the observed IFRS conference. Although the presenters on standards development gave the audience an opportunity to make comments or ask questions, they were seldom taken up on their offer. This can be interpreted to mean that they were satisfied with the knowledge that was presented on standards development. Also it was evident that the consultative process of standards development process meant that some people had already commented on the draft versions.

“...we’re sitting on committees that are giving feedback to the ISB about the new exposure drafts that is being released . . . .” Lecturer 11

In some intellectual fields that have a knower code there is a focus on who their knowers are and a focus on describing exactly who can claim to be knowledgeable in their intellectual field (and who can’t). These intellectual fields normally produce new knowledge that is bound to certain contexts such as cultural settings and categories of knowers. However, knowledge codes make knowledge claims and develop knowledge that go beyond specific contexts, whether they be geographical locations, cultures, etc. Because these disciplines focus on the development of knowledge and its use, they are able to create knowledge that transcend contexts (Maton, 2010a), that is, the knowledge that is developed in disciplines that are a knowledge code can be used in a great many different environments.

The knowledge that is taught in the CTA transcends contexts, and this is evident from the data in various ways. Firstly, South African CAs are amongst the most highly sought after CAs in the world: SAICA has about “7000 members based overseas” (SAICA 1). This means that they are able to apply the knowledge taught in the CTA in other contexts. Secondly, data shows that The IFRS, which is an organisation that leads the Accounting standards development, is an international organisation that has Accounting associations affiliated to it worldwide and it develops standards that are used in all the countries which are affiliated to it. The difference is that some countries apply these standards as they are in their practices whilst some countries make certain changes to them to suit their contexts before applying them, but even then these changes are not substantial (SAICA 1).
South Africa for ease of reference and other reasons apply these Accounting standards that are developed at international level exactly as they are when dealing with business transactions. This makes it easier to refer to the standards, knowing that they have not been modified in any way.

“. . . That we don’t recreate the wheel to create our own standards. We basically adopted the international standards in everything we do whether it’s auditing or Accounting or ethics or education . . . .” SAICA 1

The IFRS standards also transcend geographical location because they are developed by people who come from different countries. The proposed changes to standards are sent to all their stakeholders for comment and input. Therefore, almost anyone who is sufficiently trained to contribute and is a member of the IFRS can participate in the standards development processes irrespective of who they are, where they come from and where they are geographically located. Therefore, the identity of individuals in the production of knowledge in the CTA is not important.

The important thing is their ability to have sufficient knowledge of the object of study to be able to participate in the knowledge development processes; these are all features of a discipline that has a knowledge code, which are also applicable to the CTA knowledge development process.

Another feature of the knowledge code is that, when inducting students to their disciplines, knowledge codes focus on ensuring that students have mastered the procedures, knowledge and skills (Maton, 2014). The CTA focuses on ensuring that students develop the specialist skills and competencies that they need when they start practising in the world of work. Some of the lecturers who were interviewed indicated that in their assessments they assess both content knowledge and skills. They said that they are aware that acquiring skills is difficult and it takes time; they therefore consider this in their assessment strategies.

“Many of the subjects require the development of skills and skills take time so we place greater emphasis, a greater weighting on the final assessment where hopefully the students will have developed the ability, so if he bombed out in the first test it’s not going to have a major impact by the time he writes his final assessment . . . .” Lecturer 2

One of the features of a discipline that has a knowledge code is that its knowers, when engaging with it, are able to create complex fictitious problem situations that are based on the characteristics of the objects of study of the discipline (Maton, 2014). The teaching and assessment approaches used at CTA level are based to a large extent on case studies. Case studies provide CTA students with the opportunity to get deeper understanding of the
subject content of their modules by imagining how these can happen in real situations in the
discipline or in practice. They are also able to practise how to apply the principles and
procedures of the discipline by attempting to solve the problem situations that are presented
in case studies. The on-line Business Dictionary (2014) defines case studies as

... a documented study of a specific real-life situation or imagined scenario,
used as a training tool in business schools and firms. Students or trainees are
required to analyse the prescribed cases and present their interpretations of
solutions, supported by the line of reasoning employed and assumptions
made.

“We will give practical type scenarios well as best you can in the what I call the A4 world. So
you give them a practical scenario and then there will be required, at the undergrad level you
tend to progress sort of the in the first and second year, your scenarios becomes will be
more structured, the required is more leading and as you progress to the more senior levels
the scenario becomes more unstructured, the required is less leading, one of the important
attributes that these graduates need is the ability to identify the problem and then solve it.
So the required becomes less leading more open ended.” Lecturer 2

In this way CTA students are taught and given an opportunity to engage with imagined
scenarios which are very similar to the situations they will face in practice. This is indicative
of a discipline which has a hierarchical knowledge structure and is a knowledge code.
These disciplines are able to base their teaching and learning on real life situations because
that is how their knowledge is developed. Their theories are able to interpret a wide variety
of scenarios in the real world, so it is therefore easier to train their students in this way.

5.5 INSIGHTS OF THE CTA

In Chapter Three, I introduced the idea of Specialisation codes whereby knowledge is
mapped against two continua, ER and SR. Using these tools, I then analysed the CTA and
found it to be a knowledge code and have discussed above the implications of this. Maton
(2014) offers us further tools for analysing the epistemic relations, which allow for a more
nuanced understanding of the structure of knowledge. Again he uses the heuristic of two
continua, this time in the form of ontic relations and discursive relations.
Luckett and Hunma (2013) differentiate between ontic relations by referring to them as focusing on objects of study, e.g. great works of Art. They describe discursive relations as intellectual studies of that object of study and give an example of theories of art. In Accounting, ontic relations would refer to empirical situations that require or focus on Accounting knowledge. Discursive relations refer to Accounting theoretical information. I will now discuss how the discursive and ontic relations emerged in the data.

“Discursive relations” refers to the way a discipline relates and draws on knowledge from other disciplines, or, to rephrase, “knowledge and other knowledges” (Maton, 2014:175). Discursive relations can be weakly or strongly classified. It looks at the extent to which a discipline uses principles, procedures, methods and processes when studying its content knowledge.

A discipline with which CTA can be said to have a relationship is Mathematics. Mathematics was seen to help students cope with their studies at undergraduate level.

“. . . I’ve had students in my class that did not know Accounting but their Maths marks and their analytical skills were of such high standard that they were able to breeze through the programme . . . .” Lecturer 14

However, the data in the interviews and documents demonstrated that the CTA emphasised the mastery of specifically Accounting principles and procedures that are to be used when
solving problems in case studies and in the real world. These therefore are not just generic principles and procedures that can be applied in any other discipline, but principles and procedures that are specific to the discipline of Accounting. This focus was also evident in the outcomes of some modules.

“. . . to explain and apply the principles and practices underlying Accounting . . . .” University 4 Documentation

“Apply fundamental Accounting concepts . . . .” University 5 Documentation

Data showed that CTA students are taught these Accounting principles and procedures and they are expected to be able to “apply principles and procedures” (Lecturer 18, Lecturer 5, Lecturer 1) in different scenarios that they might encounter either in real life or in assessments.

“It’s an understanding of principles that we then apply in practical scenarios, case study . . . .” Lecturer 5

This prepares them for practice, because in practice they will also have to handle different cases and so it is important that they master the principles of the discipline. Lecturers indicated that students will seldom be asked the same question twice in Accounting assessments.

“. . . when they face the assessment environment, they’re never going to see something that they’ve seen before . . . .” Lecturer 7

The lecturers stressed that it is important for students to understand the principles and procedures of the discipline due to the nature of Accounting and the complexity of the social world, including the fast pace at which things change in the business environment. They stated that it is almost impossible to teach students all the problem situations that they are likely to encounter. However, according to data, if students understand Accounting principles and procedures they can use that knowledge to deal with any problem situation.

“You should be aware that Auditing is a subject in which the application of knowledge is more important than the memorising of texts. It is therefore extremely important that you understand the subject and the topics presented . . . .” University 5 Documentation

“. . . This is not a discipline where you can learn answers, you need to be able to apply principles to scenarios . . . .” Lecturer 5

An analysis of tutorials, and exam papers and their suggested solutions, shows that CTA relies entirely on its own discipline’s procedures and processes. This is evident in the
manner in which exam questions are phrased. For example, after reading a case study students are expected to respond to questions like these.

"Discuss the appropriateness of the resolutions relating to . . . ." University 5 Documentation

"Describe the weaknesses in the process followed by . . . ." University 5 Documentation

These questions suggest that there is an “appropriate” way to respond to scenarios that students are given in case studies. Moreover, suggested solutions clearly delineate how students are expected to respond to each resolution and step in the process, substantiating their responses by drawing from the relevant Acts and SAICA Codes.

Furthermore, tutorials follow the same structure that is used in exams, in that students are given a case study and then given questions that they have to answer.

"Prepare the foreign currency translation reserve column . . . .” University 4 Documentation

“Calculate the amount of impairment losses that will be allocated . . . .” University 4 Documentation

In instances where questions require calculations like the two quoted above, suggested solutions to tutorial questions make it clear that there is only one approach to the “workings” (steps involved in working out calculations) of the calculations to get to the correct answer. This is further validated by the manner in which marks are allocated. For questions that require calculations in exams, for example for entering journal entries, there is a set number of marks that are allocated per question and these are only awarded for following one set approach.

However, with questions that require students to describe and discuss, marks are allocated slightly differently. There is a total allocated number of marks per question, however suggested solutions show that there are a number of ways of responding. This allows students to discuss their reasoning and be allocated marks for it as long as it falls within the confines of the acceptable approach and expected answer. The CTA can then be said to strongly classify and frame its discursive relations, this is represented as DR+. This is because the CTA has clear guidelines and regulations about which principles, procedures and processes are to be used when studying its subject matter, Accounting.

“Ontic relations” refers to the object of study of a discipline (Maton, 2014). Ontic relations can either be strongly or weakly classified. Knowledge practices can be said to have internal relations within their object of knowledge. This is because ontic relations focus on how a discipline studies its own discipline and what is emphasised in studying its disciplinary knowledge.
The CTA has relatively strongly bound and controlled ontic relations, that is, it has clearly defined objects of study in Financial Accounting. It also has relatively strongly bound and controlled methods and procedures for studying its object of study.

“... We make sure that the students are aware of and the principles around certain of the more important subjects or subject content . . . .” Lecturer 17

Ontic relations is concerned with the extent to which a discipline emphasises studying its disciplinary knowledge that sets it apart from other disciplines, that is, its content knowledge. The CTA emphasises that students need to understand Accounting concepts and theoretical knowledge. This knowledge forms the basis on which they build the understanding of the disciplinary procedures and processes which they also have to learn. Together this disciplinary knowledge capacitates them to develop skills which they need to have acquired on completion of the CTA.

“... How I structure the lectures with my students is to cover mostly academic content and also focus on practical examples of how they would be able to do it in practice . . . .” Lecturer 17

The emphasis of CTA content knowledge is also evident in the manner in which examination questions are phrased. They require students to provide specific Accounting knowledge.

“Draft the journal entries in the books of . . . .” University 4 Documentation

“Prepare the statement of Profit and Loss and Other Comprehensive Income for the year ended . . . .” University 4 Documentation

Although the examination papers submitted by universities had no multiple choice questions (MCQs), lecturers indicated that at times MCQs are used for assessment. Given that MCQs are primarily used for the recall of factual information, this also suggests strong ontic relations.

“... They’re multiple choice questions, they’re not expected to write . . . .” Lecturer 16

Even in cases where multiple choice questions provide students with a scenario and ask them to choose the best possible answer amongst options, still what is legitimated in these questions is the application of correct knowledge thus knowing facts and concept (Luckett and Hunma, 2013). The CTA has set very clear boundaries around what it considers to be its subject matter. It has managed to achieve this through the reliance on delivering content that is informed by the competency framework. It therefore has stronger classification and framing of its ontic relations: this can be represented at OR+
“... It’s the use of the knowledge, the application of the knowledge, that’s at the end important. We can’t have people going out knowing all these theoretical things but can’t apply these things, can’t solve problems ...” Lecturer 6

The CTA can therefore be described as having purist insight because it strongly classifies and frames both discursive relations and ontic relations. It does this by setting clear boundaries and control around what it considers to be its subject content knowledge and principles and procedures for studying it.

5.5.1 Purist Insight
As the above discussion demonstrates, the CTA strongly bounds and frames both its ontic and discursive relations. It therefore has what is known as a purist insight (Maton, 2014). The competency framework makes it clear that CTA focuses on both “know what” (propositional knowledge) and “know how” (skills) (Luckett and Hunma, 2013).

“... you acquire your knowledge from the textbooks and learn planning and problem solving skills by doing questions ...” University 7 Documentation

University 7 Documentation makes it explicit to its CTA students that it is important that they learn both content knowledge and principles of the discipline if they want to be successful.

“... (1) Read through the textbook and other study material. Take note of principles that you were not previously aware of. (2) Summarise important principles (it should be a brief summary). (3) Test your knowledge by attempting a tutorial (questions) ...” University 7 Documentation

Luckett and Hunma (2013) summarise the purist insight well when they state that “students need to be well versed in the facts as well as text-book cases and examples, legitimating their performance through an accurate knowledge of facts and empirical applications, as well as demonstrating appropriate reasoning processes.”

In purist insight, cumulative knowledge building happens through disciplines having an allegiance to both the problem and the approach (Maton, 2014). With the allegiance to the problem, that is, its stronger ontic relations, it promotes cumulative knowledge building by legitimating what is being studied in its discipline. Therefore, the nature of the problems that the discipline is faced with provides the common ground for knowers to continuously engage with these problem situations and as they engage with them in various ways cumulative knowledge building occurs.
“... the SAICA competency framework meetings are structured so there all the universities go, you've got a structured meeting, you discuss all the relevant subject content . . . .”

Lecturer 17

In the CTA the Competency framework and SAICA meetings provide a platform for lecturers to engage with the content knowledge they are going to teach in each subject. These meetings and the framework can therefore be perceived as a means which is used by knowers to engage with knowledge.

The allegiance to the approach, that is, stronger discursive relations, promotes cumulative knowledge building by legitimating how the objects of study, e.g. content knowledge, are to be studied.

5.6 CONCLUSION

This chapter has through various arguments demonstrated that CTA has a hierarchical knowledge and curriculum structure. It has also shown that CTA is a knowledge code with purist insight. It has therefore demonstrated that the hierarchising principles of the CTA lie in its knowledge structure, that is, the CTA uses its knowledge in determining that which is important and valued in its intellectual field. Although the hierarchising principle of the CTA does not lie in its knower structure, it does have a knower structure because every knowledge structure also has a knower structure. The next chapter discusses in greater detail the knower structure of the CTA.
CHAPTER SIX – LEGITIMATE KNOWERS

6.1 INTRODUCTION

Every knowledge structure has a knower structure so even though CTA has a knowledge code, that is it has stronger epistemic relations and weaker social relations, it still has a knower structure. This chapter discusses this knower structure.

It needs to be noted that a “knower” in the discipline, in the sense of the term used in the Legitimation Code Theory, is not necessarily a student. Students want to become recognised as knowers by gaining knowledge and the ways of knowing and thereby being accorded legitimate membership of the Accounting field. Students therefore are invested in taking on the knowledge structure and knower structure of the CTA. However, such structures are not always transparent to students and students may not be aware of the nature of knowledge and knower structure of the Accounting discipline, and their endeavours might therefore be misdirected. Maton (2000ab) describes a knower as someone who may claim privileged insight into the objects of study of an intellectual field. It is important that this research, given its concern with social justice, moves beyond simply analysing the ideal knower structure of the CTA and also discusses how students were discursively constructed in the data and the extent to which students are prepared to become legitimate knowers in the discipline.

6.2 HORIZONTAL KNOWER STRUCTURE

This section discusses the knower structure of the CTA, drawing on research data to argue that the CTA has a horizontal knower structure. A horizontal knower structure represents knowers that can be different, unique with regards to their personalities, race, cultural background, histories, gender or dispositions, yet all active in their intellectual field. A horizontal knower structure embraces a diversity of knowers because it places more value on the knower’s ability to master the knowledge and practices of the disciplines than on who the knowers are and how they can be identified.

I have already shown, in the previous chapter, that the data evidenced a weaker social relation. There was little concern for a particular disposition in order to be a legitimate knower in the world of Accounting. According to the data, the CTA has a more encompassing knower structure that is open to people from diverse backgrounds and allows them to succeed in the CTA irrespective of who they are and where they come from. In the observed conference in Sandton, the sentiment that Accounting and CTA cut across differences was illustrated amusingly by one of the IFRS members who when making his presentation commented that people who knew him well would know that he never wears a jacket. He went on to jokingly explain that actually he had a jacket on, on that day, because
his boss was in the room. Whilst some people chuckled about this, one of his fellow panel members who was dressed in a suit and a tie rolled his eyes. The attire of conference members was very varied amongst conference attendees, ranging from casual to formal. This is a rather simple example of how Accounting weakly classifies and frames its knowers because whether people prefer dressing formally or casually they can still be accommodated in the field and be able to participate in its structures.

However, there was some limited evidence in the data that a particular kind of knower is in fact desirable in Accounting. Some lecturers indicated that CTA is a structured programme which requires “logical people” and people who “work well within structures”.

“My wife for example, this [CTA] would not be something that she would be able to do. She wouldn’t even last one month, she’s an abstract arty person, she doesn’t like structure. We emphasise structure, we emphasise logic, this is part of this qualification model.” Lecturer 1

Most of the lecturers also stated that successful chartered accountants like order, rules and regulations. They are also people who have good analytical abilities. However, one lecturer indicated that, although she agreed with the idea that preferred knowers in Accounting are logical and analytical people, there are some exceptions to this:

“I’m the most [unique] a CA you’ll ever meet. I love colours and flowers and creative stuff, drama and music and acting and singing and all that . . . but that’s probably why I’m in the academic environment and not in an auditing firm.” Lecturer 17

As the above quote shows, there might be a limitation to the areas of the Accounting profession in which people with more artistic dispositions can operate. This suggests that some areas of the profession are more flexible than others when it comes to accepting or working with diverse knowers of the CA profession.

Another point which came through quite strongly in the interviews is that a preferred knower in the CTA is someone who is committed to life-long learning. This is an important attribute for CTA knowers to have because the Accounting profession is constantly changing. Therefore there is a need for practitioners or CAs to keep up with the pace of these changes. Moreover, because CAs work in different industries they should be able to learn and have detailed understanding of the industries they work in.

“They should be able to adapt to and in terms of life-long learning they should be able to adapt to be able to operate in any industry or sector.” Lecturer 5

The competency framework also emphasises the importance of life-long learning in the CA profession and the development of this skill for prospective CAs.
“It is of utmost importance that the CA(SA) has the fundamental competencies which foster life-long learning . . . therefore the competency framework comprehensively addresses the attitude to life-long learning . . . .” (South African Institute of Chartered Accountants, 2011).

Data showed that universities also ensured that in the curriculum they included components that will capacitate students to develop life-long learning skills.

Because the curriculum that is delivered by universities is based on the SAICA competency framework and development of life-long learning skills is included in the competency framework, universities also ensure that they include these life-long learning skills in the curriculum that they deliver to students.

“We have of course the teaching and learning model we developed that we believe develops skills for life-long learning and for all of these types of soft skills . . . .” Lecturer 6

By including this knowledge in the curriculum universities ensure that when students graduate they have the foundation on which to continue building their life-long learning skills.

Closely related to the issue of being a life-long learner is the importance of being competent as a practising CA. Knowledge in Accounting is not valued for its own sake but is valued in relation to how those who have acquired this knowledge are competent in performing all the tasks that are expected from them.

“I actually prefer them to fail than [if we were to] let them into industry incompetent. Then they will suffer for the rest of their career because they will go in and they will not be put on jobs because they’re incompetent.” Lecturer 16

As the above quote indicates, people who are unable to demonstrate competency are not let out of the training system to go and practise: this is because of the importance of being competent and providing accurate information in the profession.

“The fundamentals of accuracy of information is our founding pillar of strength. We can’t be associated with incorrect information so you are assumed to understand how to put together the right set of information . . . .” SAICA 1

6.3 CTA GAZE

Having discussed the weaker social relations in the data and showing that the CTA has a knower structure that values certain attributes such as being analytical and logical. I now turn to consider this in a more nuanced way in terms of a “gaze” (Luckett, 2010).
The ability to know or to recognise authentic knowledge in an intellectual field is called a gaze. A gaze can be perceived “as a ear, taste, touch, feel, etc. that is needed to acquire the knowledge practices” (Maton, 2014:95) All intellectual fields have gazes because they all have preferred ways of accessing knowledge that is used and created in them. A gaze is more visible in intellectual fields that have a knower code or an elite code because in these fields the identity and attributes of the knower play a significant role in what constitutes legitimacy. However, even in knowledge and relativist codes, with their weaker concern for the knower, it is possible to identify the gaze.

As discussed in Chapter Three, according to Maton (2014), there are 4 gazes. These are the born, social, cultivated and trained gazes. The relations between kinds of knowers and ways of knowing can be mapped on a social plane to reveal the gaze that is legitimated. This mapping is done using Subjective relations and Interactional relations. See Figure 14 for visual representation of Social plane gazes.

Subjective relations (SubR) refers to relations between knowledge practices and kinds of knowers; it is about knowers who can claim legitimacy in an intellectual field. Subjective relations is based on identifying potential legitimate knowers of an intellectual field based on their social categories, e.g. based on standpoint theories of class or gender (Luckett, 2010). Interactional relations (IR) refers to relations between knowledge practices and ways of knowing, such as particular relationships with significant others (Luckett and Hunma, 2013); it is concerned with legitimate ways of knowing or being in a intellectual field. Interactional relations are normally associated with ways in which novices interact with knowers who have mastered the intellectual field so as to learn the appropriate ways of being or knowing in a field. In summation then, SR relates to “kinds of actors” while IR relates to “ways of acting” (Maton, 2014:192).
Stronger Subjective relations and weaker Interactional relations produce a social gaze. This gaze refers to instances where the way of knowing is based on belonging to appropriate social categories such as having a particular sexuality. A field that has both stronger Subjective relations and stronger Interactional relations legitimates a born gaze. This gaze refers to instances where ways of knowing in a field are based on biological and genetic factors like genius, natural talent, etc. (Luckett and Hunma, 2013). Weaker Subjective relations and weaker Interactional relations produce a trained or blank gaze. This gaze refers to instances when ways of knowing in a field are based on extensive exposure over a long period of time to the knowledge of the intellectual field. A trained gaze can be defined as an inclusive gaze that is potentially open to all knowers, based on training in the methods and procedures of the knowledge (Luckett, 2010).

It needs to be noted that, even in instances like that of the CTA where legitimacy is based primarily on knowledge rather than knowers, the ability of knowers to recognise or realise the legitimate gaze will differ from knower to knower (Maton, 2014). It is much easier for some knowers than it is for others to acquire the legitimate gaze.

As explained in the previous chapter, when students reach CTA level they are expected to already have an understanding of Accounting theory and underlying principles, which they were taught at undergraduate level. Therefore, to some extent by the time students enter
their CTA studies there is the expectation that they would have been trained to act, think and solve problems like CAs.

“Remember the students have got 8 to 9 months to demonstrate their ability to operate at a mature level . . . .” SAICA 1

According to the data, CTA students need to acquire various skills like communication skills, debating skills and interpersonal skills. The lecturers reported that in the classroom environment learning opportunities are created which enable the learning and acquisition of these skills to occur.

“I've got two teams and they have to debate against each other on a piece of legislation.” Lecturer 14

“We must do this via contact, no contact is not possible to develop the type of skills [debate] that we talk about in the no contact environment, it’s not possible.” Lecturer 1

Some of the lecturers reported that they also teach students communication skills by challenging them in order to hear their opinions, and allowing students to discuss issues amongst themselves. Some of the projects or assignments that students have to do are done in groups; this teaches them teamwork, a skill which is necessary for CAs to have in practice. However, lecturers did not explicitly indicate the role they play in these training sessions to ensure that students are guided in their debates to focus on key issues and skills that they have to learn.

The issue of needing regular contact was raised frequently in the data and initially this was coded as indicating stronger Interactional relations. However, it was evident that these sessions did not include significant interaction with the academics. The primary mode of teaching was the traditional lecture in which students were trained in the knowledge practices; Interactional relations are therefore weaker in the CTA. During the interviews, lecturers indicated that it is important that students attend lectures and tutorials if they want to succeed, because it is these sessions that provide them with opportunities to learn the theoretical and practical knowledge that are necessary to gain the understanding of disciplinary knowledge and develop the necessary thought processes. According to data, this training opportunity that is provided to students also has the potential of improving their learning experience through feedback.

“You get another student who on paper you wonder whether this student has a good opportunity and yet they are so determined and disciplined and they take all that feedback and they apply it constructively and they fly at the end of the day.” Lecturer 2
Students can take the feedback or advice given to them and use it to improve their chances of success. Data indicated that when students “take responsibility for learning” (Lecturer 6) and seek guidance from their lecturers they understand better what is expected from them. Therefore, the student–lecturer relationship plays an important role in the development of the necessary skills for CTA students.

A number of lecturers indicated that one of the constraint which they face in their teaching and learning is having big classes. For example Lecturer 4 indicated that during the time of the interviews they had “about 290 students in Honours class” and Lecturer 3 said that having “a class of almost 300 students is a challenge”. It is important that in the CTA students are taught in small classes so that lecturers can be able to give them individual attention. Smaller classes can provide a nurturing environment which will help students develop the necessary skills for the CTA.

“. . . for skills development and skills learning a smaller group is more conducive. A smaller group for skills development.” Lecturer 6

The importance of Interactional relations in helping students cultivate the necessary skills in the CTA was evidenced in the emphasis all lecturers placed on having an open door policy and ensuring that they are available for one-on-one consultation with students who need individual attention. Some lecturers indicated that they use lecturing smaller groups as an intervention or a student support strategy for students who are struggling and are in need of extra tuition.

According to the lecturers interviewed, learning in the CTA takes places in a slightly different way in the sense that students have to understand the concepts, principles and procedures and be able to apply the relevant concepts and principles in different problem situations as necessary. The lecturers argued that the CTA is not a programme in which students can succeed through rote learning because the scenarios that they have to apply principles to change every time in the same way that things do not stay the same in the real world.

“It becomes quite difficult because they [assessments] do get based on a lot of concepts and principles and the question will always change . . . . Students tend to struggle with is that they might study a certain way of doing a question and they would probably hope to see a similar type of question, either in their exam or in the Board exam, but that ends up to not be the case because it’s about the application of certain concepts and principles. So it’s the applying of that student’s mind of the concepts of principles that get taught, more which lets that student stand in good stead.” Lecturer 18
The CTA therefore can be described as having weakly classified and framed Interactional relations (IR). This is because there is not a strong emphasis that is placed on students having to interact with lecturers in order to learn legitimate knowledge. Furthermore, the traits discussed here are not in themselves the basis for legitimacy, but rather the traits were deemed by the lecturers to be necessary for the acquisition of massive volumes of knowledge, skills and processes, which are the bases for legitimacy. The CTA also sets very clear boundaries on ways of knowing. Demonstrating understanding is the preferred way of knowing in the CTA; this is because success depends on comprehending concepts and principles that are covered in the CTA.

The Subjective relations of the CTA can also be described as relatively weakly classified and framed. This is because the CTA has diverse knowers and most of the traits that were mentioned which increase students’ chances of success are traits that can be acquired through training. Mapping the Subjective relations and Interactional relations on a social plane reveals that the CTA has a trained gaze. It relatively weakly classifies and frames its Interactional relations, that is, its ways of knowing. It emphasises that students get to know through understanding concepts and principles. The CTA also has weakly classified and framed Subjective relations; this is because it does not have a clear category of who and how its knowers have to be in order to claim legitimacy.

A trained gaze has relatively a weaker knower-grammar and the legitimate gaze of the knower is “gained through training in specialized principles or procedures . . . the source of the privileged gaze is less the knower than the knowledge they possess . . . .” (Maton, 2014:95). An important aspect of acquiring knowledge in a trained gaze is that students must understand specialised disciplinary knowledge. This stretches a student’s understanding of the intellectual field through a thoroughly planned curriculum. Both the lecturer and the student must be clear about what the aims of the course are and how these aims are going to be achieved over a period of time. A syllabus should provide a clear guideline of what is to be covered from one week to the next (Hoggart 1982 in Maton, 2014).

“The study guides show exactly how much time they should spend on each study unit. So the study guide is really like a road map for the student to tell them exactly what they should be doing what week, and how much time they should spend on it.” Lecturer 15

Most universities as part of their teaching material provide students with learner guides which outline what will be taught in each week for the whole year, in order to help the students have a broad overview of the CTA and its components whilst also having a clear understanding of what is to be covered from one week to the next. Lecturers indicated that these learner guides are like plans which guide students in their learning process.
The lecturers emphasised that students need to realise that time is of the essence in the CTA. They have to start working hard from “the beginning of the year” (Lecturer 16) and know that if for some reason they are left behind and they are unable to keep up with the pace of the work it will be very difficult to catch up. They must therefore be prepared to “work hard, for long hours and under pressure” (Lecturer 18). Students have to be able to “keep up with the programme”, that is, they need to attend all their lectures and tutorials, do their homework and study every day.

6.4 SOCIALITY AND VERTICALITY OF A TRAINED GAZE

The different gazes contribute to determining the conditions for how knowers can enter an intellectual field. This can be extended to cover where knowers are positioned and how they progress in the field. Luckett and Hunma (2013) argue that stronger social relations tightly restrict membership and ascension in its knower structure. In contrast, this means that knower structures that weakly classify and frame their social relations, such as the CTA, are not expected to restrict entry and progression in their knower structure. Although the CTA does not restrict entry on the basis of knowers having certain attributes, access is highly restricted in the sense that most of the time the pass rate that is required for entry is more than 50%.

“...we don’t allow the students to get into fourth year unless they’ve got like 55% ...” Lecturer 16

The CA education and training process is not easy to progress in because it is a long and difficult process that one has to go through before they can be certified as a CA, as discussed in Chapter One.

The kind of gaze a knower structure has impacts on the capacity of the knower structure to extend its epistemic community (Maton, 2009). Because the CTA has a trained gaze, access to its intellectual field is gained through training in specialised principles or procedures. It is this training and mastery of the knowledge of the intellectual field that is a bond which binds the diverse knowers of the CTA together. Therefore, the common point of interaction amongst these diverse knowers is their mastery of the CTA knowledge. Because of its trained gaze, the CTA’s horizontal knower structure grows horizontally as it adds any segment of knowers who have mastered the knowledge. This is because the hierarchising principle of an intellectual field having knower structure that has a trained gaze lies in its knowledge structure.

An intellectual field that has a trained gaze makes public its principles of selection and recontextualisation of knowledge (Maton, 2009). The knowledge of an intellectual field that
has a trained gaze, its movement from the field of knowledge creation to the field of
curriculum development and the knowledge that is taught in the classroom are based on
widely known and publicly accepted principles.

“. . . We basically do the whole SAICA syllabus, we work from the competency framework to
ensure that we cover everything that SACIA expects us to cover . . . .” Lecturer 17

The competency framework is an important principle of selection and recontextualisation in
the CTA; this is public knowledge because everyone in the Accounting fraternity knows that
the CTA syllabus is based on the competency framework. This is typical for a field that
legitimates a trained gaze.

An intellectual field having a knower structure that has a trained gaze makes it easier to
realise when disciplinary concepts are applied in the intellectual field’s objects of study. For
similar reasons, Bernstein argues that it is easier to acquire knowledge in fields that have a
hierarchical knowledge structure than it is to acquire knowledge in a horizontal knower
structure (Bernstein, 2000)

When knowers are engaged with Accounting knowledge they know exactly that they are
dealing with Accounting knowledge. This is evident in that data also showed that modules,
especially at undergraduate level, are taught in silos and start being delivered in an
integrated manner at CTA level. Therefore, when students are learning each subject they
know exactly which subject they are studying.

“. . . So undergraduate is almost silo based in terms of the topics within a discipline and as
you head towards the end of third year you start getting a little bit more integration . . . .”
Lecturer 2

Accounting knowledge and knowers are not decontextualised but they are a result of the
interaction of the individual and social identities because of the contextualised nature of
knowledge and knowers in the CTA. Theoretical knowledge is epistemologically powerful
and has the potential to be socially inclusive (Maton, 2014:147). It is important that its gaze
be identified and made explicit in teaching and learning so that it can be made visible to a
wide variety of knowers.

6.5 ACQUIRING KNOWLEDGE IN A TRAINED GAZE

Legitimacy in the CTA lies in mastering the knowledge through understanding its principles
and procedures, that is, it has a hierarchical knowledge structure and a horizontal knower
structure. Acquiring the legitimate knowledge in the CTA requires knowers to have a trained
gaze. For knowers to be able to acquire the legitimate gaze of the CTA they have to learn
cumulatively, building knowledge upon knowledge, until they master it. Cumulative learning is central to the trained gaze. This section discusses the importance of cumulative learning so as to be able to acquire the trained gaze in the CTA.

According to Maton (2009), for cumulative learning to occur, learning must take place in a manner that capacitates students to move their understanding of disciplinary knowledge from contexts in which learning takes place to being able to generalise their understanding and vice versa. That is, students must be able to take knowledge that they acquire through learning in the classroom, perhaps by analysing a case study, and be able to create abstract key principles of that knowledge that can be used to make generalisations in various contexts. This is a necessary condition for cumulative learning to occur because it enables students to be able to use or apply disciplinary knowledge in various contexts. In this way students are able to decontextualise knowledge, transfer it and then recontextualise it in new contexts (Maton, 2009).

Cumulative learning requires students to have a good grasp of knowledge that they have been exposed to previously in order to be able to use this knowledge as the foundation on to which to build future knowledge. The need for strong foundations of knowledge emerged regularly in the data.

“If the student has done really well in undergrad, the chances are they’re going to do really well in the CTA.” Lecturer 5

According to the lecturers in the CTA, knowledge learned at undergraduate level forms the foundation on which the understanding of knowledge that is learnt at CTA level is built. Students who do not fully grasp this knowledge have a gap in their foundational knowledge and as a result do not do well at CTA level.

“Those students who have little retention of what happened before, they’re in for a tough year. . . .” Lecturer 9

Maton (2014) states that it is generally argued that teaching and learning strategies based on problem solving and case studies aim to provide students access to workplace practices. It is further argued that students need to be given learning tasks that are based on what happens on a daily basis in the workplaces that they are likely to join in the future. According to data in the CTA most of the assessments that students are given are based on case studies

“We have assignments which is case studies . . . .” Lecturer 5
These case studies are based on real world situations because lecturers want their students to be able to hit the ground running when they enter the profession.

“When you set tests and exam you want to make sure that your scenarios are reflective of real world situations.” Lecturer 2

It is claimed that these tasks help students learn cumulatively by building on their previous experience and knowledge whilst providing them with knowledge that is relevant to their future workplace practices (Maton, 2014). This research only conducted interviews and document analysis which did not include the marked student assessments; it is not in a position to draw any conclusions about the extent to which CTA learning tasks enables cumulative learning or prepares students for the workplace. However, based on the claims made by lecturers that South African CAs are amongst the “well sought out throughout the world” (Lecturer 7) and that South Africa is “one of the best countries in the world with regards to Accounting” (Lecturer 13), it can therefore be inferred that the CTA does prepare its students for the workplace.

Lecturers indicated that the CTA is a programme which requires students to learn with understanding all concepts and principles. It is not a programme that students can succeed in if they “rote learn” (Lecturer 10) and want to “learn answers students need to be able to apply principles to scenarios” (Lecturer 5). There is a strong emphasis on “building knowledge upon knowledge” (Lecturer 16) in the development of students’ understanding in the CTA. For cumulative learning to occur there must be scaffolding of knowledge by lecturers and articulation of tacit knowledge. There is therefore a need for explicit in teaching. This enables students to leap up from the concrete base of each empirical situation to reach more abstract levels of reasoning which enable application of principles to different scenarios (Maton, 2010b).

Students must be taught these skills or already have this foundational knowledge when they are accepted into the CTA. However, most lecturers complained about the quality of students they are getting, and indicated that most of them do not have the foundational knowledge that they need in order to be able to understand the CTA. Some lecturers reported that some students coming from school level into university are not adequately prepared for demands of tertiary education with regards to their reading, writing, numeracy and various practices on which the undergraduate Accounting courses rest.

“The students are coming in to university less and less prepared from school so I honestly think that’s a major problem. That’s why we are putting in these foundation programmes . . .” Lecturer 12
Data demonstrates lecturers are aware that students access the programme without the required skills but they have taken the view that nothing can be done about it and no change can be effected to improve the academic performance of students that are battling.

“So I almost feel that it’s a reality that we’re going to have to live with, in where we are now that our pass rates are going to be really low. I do believe that their biggest problem is the poor schooling that they have had and I do not think that any programme, no matter how intense, no matter how many accelerated, supportive programmes you put in place, can get [a student from a disadvantaged school background] to the level of a student who comes from a model C\textsuperscript{12} school. You’ll always be, and I don’t want to say it, at a huge disadvantage and I don’t think we can fix that . . . .” Lecturer 7

The above quote demonstrates the need and importance of cumulative learning for students to have a solid foundation in order to be able to develop the kind of knowledge (and way of knowing) legitimated by the CTA. It also demonstrates how not having that building block is a constraint to student learning. This then becomes an issue of social justice because it means students are not accessing the CTA from an equal footing.

The issue of social justice is a huge concern in higher education in South Africa, as was discussed in Chapter One, because as a result of past imbalances it is mostly students from races that were disadvantaged by apartheid that are battling in higher education because they did not receive an education of a good quality.

“I can see in my programme the guys that come from a good school where there is a good foundation where they were taught how to write to read how to interpret, they don’t have any issues but the guys where the foundation is lacking that really struggle and I think to me that’s the saddest part because it’s not their own doing it’s something that happened when they were still teenagers.” Lecturer 14

One of the key characteristics of the CTA, referred to regularly in the data and in the last chapter, was the great workload. The data indicated that students found it very difficult to adapt “from what their undergraduate work load was to what the postgraduate workload” is (Lecturer 5) and the level that they are expected to work at. Students therefore need to be made aware of the importance of keeping up with the workload.

\footnote{\textit{Model C} schools are government schools that were designated ‘Whites only’ under the apartheid era and thereby have a number of resources not found in other schools. While such schools are now open to all racial groups, they continue to serve a different socio-economic group to those served by government schools in townships and rural areas.}
“The inability to cope with the required workload, the minimum number of hours you have to do a week. The inability to catch up if you fall behind which you can do in the earlier years but you can’t do in the final years . . . .” Lecturer 8

Something else which lecturers kept referring to is the importance of “studying correctly” and “working smart”. However, lecturers did not explain what actually these terms mean, or what students are supposed to be doing in order to be working correctly or smartly. It is important that these concepts are explicit to both students and lecturers, especially because some students think they are working at the right level and yet lecturers think that this is not the case.

“Sometimes students believe that they work very hard, but as a lecturer you can see that they don’t work hard. So they have to be really prepared to work and what they might see as hard work, it’s not the same as what’s really needed to succeed . . . .” Lecturer 15

It is therefore necessary to have the requirement of these key processes in the learning process, e.g. working smart, working hard, explained clearly. This would probably necessitate a strengthening of the IR, with closer relationships being fostered between the lecturers and the students, and a shift from a trained gaze to one where the way of knowing is overtly and intensively nurtured, that is, a cultivated gaze.

Another change which happens at 4th year level is that assessments become more complex and integrated. Students have to be made aware of the change that is happening in curriculum delivery, that is, the changes in the manner in which assessments are conducted need to be brought to the attention of the student. This is not a simple case of providing the information about this shift, but rather one of developing sets of interventions that nurture students’ understanding of what is expected. Students have to be taught how to answer these different types of questions which they are not used to answering.

“The other problem is they have never really seen the type of questions that they get on CTA level, they've never really seen on undergraduate level.” Lecturer 17

However, this ability to acquire a gaze is based on having the requisite skills needed in order to develop the capabilities. Some lecturers stated that some of the skills that are necessary for students to have in order to be able to master the CTA include reading skills, writing skills and numeracy skills, as the above quote shows. This shift to a cultivated gaze could not in itself resolve all issues of a lack of foundational knowledge but it might provide better support to students in understanding what is expected of them.
This section discusses the knower structure of the CTA; it aims to respond to the second research question which asks, “What is the legitimate knower structure of the CTA?” It draws on research data to argue that the CTA has a horizontal knower structure.

6.6 CONCLUSION
This chapter discussed the knower structure of the CTA; it responded to the second research question which is, “What constitutes the legitimate knower structure of the CTA?” Drawing on research data, it demonstrated that the CTA has a horizontal knower structure and a trained gaze. This means that the CTA is open to receiving knowers from diverse backgrounds and training them in its knowledge practices.
CHAPTER SEVEN – THE FIELD OF THE CTA

7.1 INTRODUCTION

The last two chapters discuss respectively the knowledge and knower structures of the CTA. They are responding to the two main research questions which are: 1. What constitutes the legitimate knowledge structure of the CTA? and 2. What constitutes the legitimate knower structure of the CTA? When collecting data and later when doing data analysis, it became clear that autonomy is an important aspect of the CTA and the Accounting fraternity as a whole, and that the issue of autonomy has impacted on the research results discussed in the previous two chapters. This chapter therefore discusses how autonomy emerged in the data and what the implications of this are for the CTA field.

This chapter starts by discussing the structure of the CTA, arguing that the CTA is a “region” because it operates in the intellectual fields of universities and simultaneously in the field of professional practice or the world of work.

7.2 CTA AS A REGION

Winberg et al. (2012) state that professional programmes are doubly recontextualised. Recontextualisation is a principle that originates from Bernstein’s Pedagogic device and refers to ways in which an intellectual field determines what is going to become the subject and content of pedagogic practice and how this will be taught in an intellectual field. It selects both the what and the how of the theory of instruction of a discipline (Bernstein, 1990). Winberg’s characterisation of professional programmes as doubly recontextualised is because they shift both knowledge from professional practice to classrooms and also disciplinary knowledge from the classroom to professional contexts.

The CTA as a professional programme is no different in that it also shifts knowledge from these two contexts of the discipline within a university and the world of work. Data showed that knowledge is moved from the world of work or professional practice to the CTA classroom. This was confirmed by lecturers when they indicated that they draw some of the knowledge that they teach in class from the workplace.

“We give a lot of real life examples if I can just speak for my colleagues who teach Financial Management where they have a subject, a topic where they teach mergers and acquisitions there’s a lot of those things happening in South Africa and so we take a real life example from the newspaper and discuss it with them. You do try and bring a little reality check into the classroom . . . .” Lecturer 4

Lecturers stated that it is important that they bring examples from the world of work to the classroom so as to expose students to the type of scenarios that they might face when they
start practising Accounting. Lecturers expressed that they do not have any difficulties with integrating knowledge from professional practice, because SAICA is aware of what is expected from CTA students and this is central in their considerations when SAICA puts together the competency framework.

“... it's a body [SAICA] that realises the demand for certain skills and experience that is needed in the real world and this obviously feeds down to the universities.” Lecturer 18

As stated above, professional programmes also contextualise knowledge outwards from the classroom to the world of work, that is, disciplinary knowledge is shifted to the world of work. However, given that this research did not survey practitioners in the world of work it is unable to provide detailed analysis of the extent to which any disciplinary knowledge that emerges explicitly from within academia is recontextualised to the world of work. As briefly referred to in the previous chapters and unpacked further below, new knowledge in the CTA is created in the field of professional associations, and lecturers are not actively involved in knowledge creation activities; it is therefore possible that there is a very limited amount of knowledge if any that is owned by academia. Therefore, it seems that the recontextualisation of disciplinary knowledge from universities to the world of work is minimal in the CTA. Although the CTA is offered in universities, where knowledge construction is central (Graham, 2005), it is the professional association and industry that are the most active agents in the design of the CTA curriculum.

According to Graham (2005), professional knowledge has two aspects to it: the mechanical and the philosophical. The mechanical is associated with technical training and the philosophical is concerned with exposure to general abstract ideas or knowledge for its own sake. According to data the CTA has a strong emphasis on its technical knowledge; this is evident in its teaching and learning including its assessment strategies. The teaching in the CTA focuses on ensuring that students acquire the necessary competency knowledge. The competency framework is structured and centred on the competencies that students must have acquired on completion of their training programme; it is therefore necessary that the CTA should focus on ensuring that students acquire technical skills in the CTA.

“... you’ve got technical competency, which is obviously important, which the students need to illustrate and need to be able to do to pass the ITC ...” Lecturer 4

There is a strong emphasis on technical knowledge and skills even in the manner in which subjects are assessed. Lecturers indicated that it is important to test students' technical abilities because this is one of the main tasks that they will be required to demonstrate that they are capable of doing in practice.
“. . . the type of questions we ask . . . are about 60% technical and 40% interpretive and analytical . . . .” Lecturer 7

However, some lecturers expressed some concern about this strong emphasis on technical knowledge on the curriculum, and the lack of focus on what Graham (2005) referred to as “the philosophical”. They indicated that they believed that it is more important for students to understand the underlying principles of knowledge rather than the technical details because this will enable students to have a deeper understanding of the CTA and Accounting as a discipline.

“. . . we’re going to start producing technocrats, students who are at the cutting edge of all the latest technical detail, but when you really probe them as to the underlying issues and philosophies underlying that technical detail they can’t always tell you . . . .” Lecturer 2

Some lecturers expressed that the focus should be on teaching students basic principles and empowering them enough to be able to research any information that they might need in future rather than teaching them technical knowledge.

“. . . we need to teach them how to learn so they can research something for themselves afterwards, instead of wanting them to leave with the content knowledge of every standard ever written . . . .” Lecturer 12

This sentiment was also expressed by SAICA, that lecturers should be teaching students how to learn rather than focusing on teaching them every little detail of standards and content knowledge, because there is just no space or time in the curriculum to be able to do that.

“. . . They should be teaching people how to think and how to learn . . . .” SAICA 2

However, the lecturers believed that, because the high stakes exams were externally set and required a great deal of technical expertise, the focus on the curriculum remained on the technical. The “backwash effect” of high stakes exams affecting how the curriculum is designed and taught is well documented in the literature see, for example, Thomson (2013).

The philosophical was not entirely absent in the curriculum, according to the data. The data showed that some universities ensure that they expose students to aspects of the curriculum that will make them acquire graduate attributes which are valued by their universities and set the graduates of their universities apart from those of other universities.

“It’s important for us that it’s professional education, and to become CA’s etc they must go through this but we still provide them with a [University 7 Documentation] qualification and
therefore we need to make sure what we do is what we want to achieve with our students . . .” Lecturer 6

Some lecturers stated that they do not think it is likely that the CTA would emphasise philosophical knowledge whilst SAICA has the amount of influence that it does on the CTA curriculum, because SAICA values industry requirements. They argued that the CTA has the potential to be designed like other postgraduate qualifications that are pegged at NQF Level 8, but to achieve this requires relooking at its aims.

“So it will be less technical and more academic skills, intellectual skills like essays and report writing and research dissertations and so on . . . .” Lecturer 15

Interview data indicated that SAICA has also realised that not all students who complete the CTA want to become CAs, so as from 2013 SAICA has included other specialisations in the ITC which allow students to specialise in other areas like Taxation. However, all these new specialisations have been incorporated into the current structure of the CTA. Students start venturing into their different areas of specialisations after they have completed the CTA and are writing their ITC in different specialisation areas.

“We’ve added another stream which is people who want to specialise in tax, people who want to specialise in Internal Audit, people that want to specialise in Financial Management and Financial Accounting. I think those are the five or so streams that currently exist. I may not be quite accurate with the identity of the streams but bottom line what I’m trying to emphasise is that people have got a choice to specialise in the areas they are most interested in once they have reached the highest level of qualification. This is significant in terms of broadening and responding to the outright perceptions that the SAICA model is confining people to what they may not necessarily be wanting to be specialists in.” SAICA 1

Although this participant phrased this in a manner which demonstrates that the addition by SAICA of new streams of specialisation within CTA and ITC was a response to a need by some of their stakeholders, it was possible to do this within the existing structures of the Accounting profession, e.g. CTA qualification and ITC because these specialisations have the same knowledge structure and worldview. This knowledge development of adding new specialisations would not have been possible or easy to action in a discipline with a horizontal knowledge structure, so in LCT terms there would not be a code clash as the specialisations are aligned to the existing curriculum since they are also knowledge codes. A code clash refers to instances where an intellectual field is characterised by contrasting specialisation codes (Maton, 2014:73). While these specialisations do offer potentially different avenues for graduates, they do not challenge the fundamental structure of the knowledge in the existing curriculum. Such a challenge to the knowledge code could well
occur if a shift to a more philosophical focus was introduced as this has the potential to be a code clash with the existing knowledge’s norms and values.

Muller (2009) argues that fields of specialisation periodically open up new regions of interdisciplinary enquiry. The addition of these new specialisations in the CTA is the evidence that the CTA is facing industry and responds to the needs of industry for different specialisations.

7.3 AUTONOMY

As discussed in Chapter Three, autonomy refers to the degree to which a field is operated by its actors using its own principles and the extent to which this is affected by other fields. Autonomy of a field is determined by the way it generates its “own values and markers of achievement” (Maton, 2005:689). Maton further states that the concept of autonomy has two aspects: positional autonomy and relational autonomy. As with the other concepts offered by Legitmation Code Theory, both positional and relational autonomy can either be weakly or strongly classified. Briefly put, positional autonomy refers to where agents are positioned in the field and how agents relate within the field and agents in other fields, while relational autonomy is concerned with where the rules of engagement or principles of relations within a field emanate from, i.e. is it from the field itself or from another field.

7.3.1 Positional Autonomy

As discussed in Chapter Four, (Bernstein, 2000) divides the educational world into three fields. The field of reproduction is where teaching happens, the field of recontextualisation is where knowledge is “repackaged” into a curriculum and the field of production is where knowledge is actually created. If the knowledge is produced in the field of production by agents within that field, then the field has stronger positional autonomy. So, for example, if academics in the History department are the agents researching and producing new historical knowledge, we would say the field has stronger positional knowledge. However, when agents occupying positions within the field originate from or are primarily located in other fields, that field exhibits relatively weaker positional autonomy (Maton, 2005).

According to data, the main agents related to the CTA are lecturers, who teach on the CTA; SAICA, the professional association that accredits the CTA; and universities, that offer the CTA programme. Another agent that might not be physically visible in the CTA field but impacts greatly on what is taught in it is the Accounting industry. The roles played by these agents in the CTA and their impact on its autonomy will be discussed briefly below.

Another potential set of agents are the students. However, students do not yet have agency in ways that would affect positional autonomy because they are in the process of gaining
membership to the field through training and education. Furthermore, the focus of this membership is entirely the world of work as they are ultimately being prepared for a different field, industry, which they will enter on completion of their studies. This also contributes to the CTA having weaker positional autonomy because although students are located within the field of higher education they are being prepared for a different field, i.e. industry.

Lecturers as agents are positioned in the CTA field that is within the larger field of higher education. The other two belong to different fields: SAICA, a professional association, and industry. Though these two agents are positioned outside the field they play an important role in how the CTA is delivered. For example, although students are trained within universities the ultimate aim is for them to complete the training process and then register with SAICA, through successful completion of SAICA exams, as registered qualified CAs.

“The goal is to . . . prepare students to write the ITC so that they can become Chartered Accountants and register with SAICA.” Lecturer 15

There was a common understanding amongst all agents in the CTA field about the importance of industry. SAICA 2 stated that the important thing for the CTA and the training process of CAs is to ensure that, on completion of the education and training process, graduates have to be ready for industry.

“. . . what employers want which is the most critical thing because what is the point of sending people to university if they are not going to be employable at the end of their four year period or whatever period or any period of any programme . . . .” SAICA 2

Although lecturers are placed within the CTA field of higher education, they indicated that when they teach students they ensure that they draw examples from the real world of Accounting so that students can be able to relate the theory that they learn in the classroom to what they will encounter in the real world when they start practising. The focus is thus predominantly on the specific workplace context, rather than the underlying principles. Lecturers claimed that this also makes it easier for students to understand concepts and thus to pass their assessments.

“The students are very well prepared by the time [they get CTA] to give them the best chance possible at being both successful in business and in the corporate world as well as being successful in the Board exam . . . .” Lecturer 18

One lecturer also explained that due to the competitive nature of the CTA universities have learnt to distinguish themselves from each other based on the skills that they provide to their students. They use this as a means to position the universities and their graduates in different niche areas within Accounting industry.
“[University 7] students are known to be very very technically sound, it's a position that we've placed ourselves, [University 9] students are known to be very good at strategy because they've placed themselves in that particular space, [University 4] students are known to be very mathematical and logical because they placed themselves in that space. So your very good universities know the business of education and they cover the minimum but they make sure always that they individualise and they distinguish themselves from the others. It's actually a competitive space, we need to distinguish ourselves, we can't all be the same.” Lecturer 1

Universities use the skills or niche areas that they carve as tools to dominate the CTA field. Each university wants to be in a better position that is more powerful than others'. This informs the landscape of the CTA field and its positional autonomy. Normally a stronger university's autonomy is determined by the difference it has “from the values of other social fields” (Maton: 2004:18), therefore universities can be said to have stronger institutional autonomy or positional autonomy. However, in the case of the CTA, universities' basis of distinguishing themselves is the curriculum, which is designed in the field of professional associations with a resultant weaker positional autonomy.

Lecturers indicated that SAICA plays the dominant role in the CTA field. Although some of them complained about feeling constrained by SAICA, some of them expressed gratitude that SAICA consults them and gives them space although they also indicated they are limited to making minimal changes to the curriculum.

“The nice thing about SAICA is that they allow, I assume, each university because they do it for us, they give us the room to interpret and how we want to teach the competency framework...” Lecturer 4

Lecturers are not dominant agents, they do not have considerable power in the field of the CTA; this limits their autonomy to be able to influence pedagogical or social issues with regards to what is taught in the CTA. It was clear from the data that the most powerful agents in the CTA came from outside its field as a university programme.

Some lecturers indicated that they feel the autonomy that SAICA has in the CTA field is excessive. “SAICA has too much power over the profession or over the universities, I think it’s a model which I think does not exist anywhere else” (Lecturer 9). They said that SAICA constrained the manner in which they delivered the CTA because they cannot do anything that contravenes SAICA’s requirements, resulting in weaker positional autonomy.
“Also that obviously reduces the freedom of academics, because academics can’t really do what they want because they have to satisfy SAICA’s requirements or they lose their accreditation.” Lecturer 15

However, SAICA 2 felt that it is strange that academics find SAICA restrictive because academics are part of its decision making processes. “In what sense are they saying it’s restrictive if they themselves are part of the process?” (SAICA 2). SAICA 2 further explained that “SAICA is a voluntary body”, so lecturers and universities do not have to be accredited by them if they do not want to or if they do not want to adhere to their requirements.

However, universities would face a difficult situation if they were not accredited. SAICA is responsible for accrediting the CTA programme. If a university is not accredited by SAICA then their graduates cannot become qualified CAs because SAICA is the only professional organisation that has the right to register people to be qualified CAs. If a university is not accredited it therefore will not attract many students for this specialisation, therefore the viability of some Accounting departments to a large extent depends on SAICA accreditation. Some lecturers indicated that SAICA uses accreditation in a way that makes it difficult to engage with SAICA as equal partners because they are always concerned that they might lose their accreditation.

“. . . they’ve got the accreditation tool which they can use to force you to abide by whatever they say, so basically you don’t stir, you just play along . . . .” Lecturer 9

“. . . most universities follow SAICA’s lead, even though SAICA’s lead is not supposed to be prescriptive, I think most universities accept it as being prescriptive . . . .” Lecturer 10

According to the data, even accreditation issues are not within the control of the universities as some lecturers expressed concern that SAICA is accrediting more universities whilst the supply of potential students that they get from matric is not increasing. This makes it difficult for some universities to attract or register enough students.

“So you really are fighting for a small pool of students and then SAICA expanded the number of accredited universities in all of the regions . . . obviously SAICA has it’s own agenda. The criteria that it needs to meet. It does create a bit of a challenge for some of the smaller institutions . . . .” Lecturer 2

However, from SAICA’s perspective more universities applying and getting their accreditation confirms for them that the qualification is in demand and that they are doing something right if more universities want to be associated with them.
“... over the last few years we have accredited at least 3 new universities. It's not like people are not wanting it, they want that accreditation. . . .” SAICA 2

According to (Maton, 2005:697) “positional autonomy refers to the nature of relations between specific positions in the social dimension of a context or field and positions in other contexts.” In higher education, it is concerned with who is managing higher education. I think this needs to be extended to look at the entire nature of relations of the field of higher education. This should include analysing why and how the agents who are dominating the field are operating it. It also needs to allow for analysis of the nature of capital that is acquired by agents, that is, the characteristics of resources that are in operation in the field. The structure of the field and more importantly what is sustaining the landscape of the field also needs to be analysed using the principle of autonomy.

As indicated, according to the data, lecturers and universities seem to be uncomfortable with the dominance of an agency outside its field. This is evident in that some lecturers described the relationship SAICA has with them and their universities as “too prescriptive” (Lecturer 12) and “not as symbiotic as it should be” (Lecturer 10), and “if SAICA calls me and tells me to jump I’d jump” (Lecturer 1). But some lecturers indicated that they have found ways to use their constrained relationship with SAICA to their benefit when interacting with university management, for example when requesting resources: “SAICA has a purpose in a sense that they deflect resources to departments so they’re very quick to tell the university you need to staff the department better so in that sense they’re useful” (Lecturer 9).

SAICA is aware that some lecturers are not happy with the role SAICA plays in the profession and the relationship they have with them. “... our name [SAICA] is like bandied around like a swear word. . . .” (SAICA 2). But they are of the view that this is just a misunderstanding and that this negative perception is possessed only by a few individuals within departments in certain universities. It is not an overall or general view that is held by most universities and/or lecturers. It should be noted that it is normal for agents to have struggles over power in the field: social fields are characterised by struggles. Most if not all agents want to have autonomy and dominate the field; “dominant agents tend to adopt conservative stances and dominated agents tend towards more radical stances” (Maton, 2005:690).

Naidoo (2004) argues that an important finding that emerged from the work of Bourdieu is that the location of agents and institutions in the field of higher education assumes that there is a level of agreement on basic principles in the field. However, it needs to be noted that the field of higher education does not have total consensus but rather is characterised by permanent conflict (Graham, 2005). Naidoo (2004) further argues that in a field agents and
institutions either individually or collectively implement strategies in order to improve or defend their positions in relation to other occupants.

Although lecturers indicated that they are not happy with the restrictions on their positional autonomy by SAICA, there was no evidence which demonstrates that they are embarking on initiatives which will increase their value capital in the field and thus leverage more positional autonomy. It is important to look at these issues in a more nuanced manner especially for this research to be able to clarify issues of the nature of relations between agents. The above discussion shows that the field, in terms of positional autonomy, is tilted in favour of SAICA, which is a professional association and is located outside the universities.

Although SAICA “involves academics intensively” (SAICA 2) in curriculum development processes, the curriculum (including its development) does not seem to be fiercely guarded by the academics that participated in this study. Whilst they were highly critical of the voluminous curriculum, there was not a sense that they believed that Accounting knowledge and its curriculum should in fact be controlled by academics. They seemed to be accepting of the status quo, that is, to be invited as participants when SAICA develops the curriculum that they are expected to teach.

This accepting of the status quo, that is, that the positional autonomy was weak amongst Accounting academics in relation to the curriculum, was extended to a weak positional autonomy in regards to research. There is increasing pressure on academics to undertake and publish their research; this is commonly referred to as “publish or perish” (Brennan and Teichler, 2008). This is also coupled with the push for academics to get higher qualifications (Academy of Science of South Africa, 2010). Pityana (2003) argues that the “creation of new knowledge and the construction of an intellectual society is one of the core missions of a university”. Furthermore, Badat (2010) states that conducting research is an important function of lecturers in universities and is the basis of the production of knowledge that is used in the various intellectual fields taught in the academy.

While some disciplines have long histories of producing new knowledge through research, others, especially those that constitute professional regions, do not (Muller, 2009). With the pressure for all academics, regardless of department and programme offering, to undertake research, different academics have embraced conducting research and knowledge creation to varying degrees.

According to Rahaman (2010), there is a paucity of research in Accounting, especially in Africa. This was also evident in the data, which showed that the Accounting discipline is one of the disciplines that has not reacted positively to the call to conduct research as part of their job description as academics. Most lecturers during the interviews indicated that they
do not conduct research in Accounting. Some went further to say that Accounting is not an intellectual field that is conducive to producing research.

“... we don’t research like the sciences...” Lecturer 1

Some lecturers indicated that they find it difficult to conduct research because they are appointed as lecturers in the CTA based on their expertise in Accounting and on being qualified CAs and not on their ability to produce new knowledge. Their experience and qualifications do not include conducting research so they do not feel confident and some do not even see the need to conduct research.

“... [CTA lecturers] are not trained in the methodologies of research and the process ... a lot of staff find [conducting research] quite a threatening process because it’s foreign territory for them...” Lecturer 2

However, SAICA is of the view that lecturers can conduct research because the Accounting discipline allows for this.

“Most of them [lecturers] are arguing that our discipline has got no space for research because it’s restrictive, it’s regulated, it’s prescribed in terms of the standards etc. Most of the research that gets done gets done by the standard setters ... I haven’t argued vocally against that but I’ve got a fundamental difference with that view.” SAICA 1

“... SAICA fully supports research and scholarly activity ...” SAICA 2

The CTA is a knowledge code, as argued in Chapter Four. It therefore places great weight on knowledge, skills and processes. However, the lack of research by lecturers means that lecturers are not actively participating in the creation of the valued capital of their field, knowledge. More importantly, as new knowledge in Accounting is created in other fields, that is, industry and professional associations, it means that Accounting knowledge is produced and “owned” by these agents. Lecturers and universities are inhabitants of the field of reproduction and have limited input into the field of recontextualisation, but seem from the data to have very little involvement in the field of production.

Whilst the research on Accounting has grown steadily over the years, it is far from mature (Rahaman, 2010). Other established professions such as Medicine or Psychology that also have strong professional associations are characterised by academics who are actively involved in producing research. The lack of participation of lecturers in the Accounting knowledge creation was also evident in that, at the observed SAICA/IFRS conference in Sandton, academics were amongst the least represented stakeholders in the conference. The lack of a clear research niche area in Accounting is also evidence of lecturers not
actively participating in conducting research. As a result it can thus be said that Accounting
lecturers do not perceive conducting research as being an integral part of their academic
identity.

“... other universities there would be a lot of research pressure and if you’re not meeting
that then there’s no chance for promotion and that type of thing and I think at [University 7]
we’ve got a structure in place where our focus is still on teaching and learning and not
necessarily [research]. Well, within our department [Accounting] specifically, not as a
university of course; research is always important for a university . . . .” Lecturer 11

The positional autonomy is thus weak in the CTA in that the academics inhabiting the field
have little involvement in knowledge production and only partial control over the curriculum.
In my view, the LCT dimension of positional autonomy aspect needs to be further refined by
adding a lens that is going to allow researchers who are using it to critically analyse the
issues I have raised in this section.

7.3.2 Relational Autonomy
Relational autonomy refers to relations between the “principles of relation within a context or
field and those emanating from other contexts” (Maton, 2005:697). In higher education this is
about whether principles or measures of achievement emanate from the field’s own context
or are imported from other contexts (McKenna, 2014). The curriculum that is taught in the
CTA is based on the SAICA competency framework as discussed in Chapter Four.

In order to make sure that universities cover all the competencies that are outlined in the
competency framework for CTA students to acquire, some lecturers or universities conduct a
mapping exercise, in which they highlight all the competencies that they are supposed to
teach and identify exactly where each competency is covered by studying which topic falls
under which subject and at which level. In this way lecturers can be sure that when students
have completed the CTA they have acquired all the competencies that they need to acquire.

“... we’ve looked at all the individual mappings to see the degree to which the modules
themselves and the assignments within those modules contribute to the development of
those various competencies . . . .” Lecturer 2

This indicates that the CTA has weaker relational autonomy because lecturers do not have
the freedom to teach content that they think is appropriate. Instead they teach a curriculum
that is imported from a different field and have to take this a step further by demonstrating to
those agents that they are implementing the curriculum in the specified manner. Therefore,
the CTA curriculum has weaker relational autonomy because it is premised on imported
curriculum and practices.
Some lecturers expressed their lack of autonomy in deciding what is taught in the CTA in a somewhat perturbed manner. They indicated that they would like to have more input into what is taught in the CTA.

“We basically do the whole SAICA syllabus, we work from the competency framework to ensure that we cover everything that SACIA expects us to cover . . . .” Lecturer 17

Some lecturers indicated that there are some aspects of the curriculum which do not deal with the topics covered in a theoretically appropriate manner, but they feel that they are unable to question that or change that aspect of the curriculum because they are expected to teach the curriculum as it is.

“There’s a whole lot of practices and assumptions that we don’t question because there’s not time and it would serve no purpose, so for example in auditing if we’re talking about determination into reality I think it’s done in a conceptually flawed fashion but we don’t really have time to talk about that we just teach the student how do you calculate it in reality without deflecting the methodology . . . .” Lecturer 9

It needs to be noted however that most lecturers indicated that the process of development of the competency framework is in fact consultative and they feel that their universities are given an opportunity to participate in its development. However, some lecturers felt that once a decision has been made by SAICA they do not have a right to set it aside and they just have to oblige with that decision. Lecturer 2 expressed this by stating that “there will be decisions that you’re not personally happy with but you have to accept it because it’s the way the process works . . . .”

Although some lecturers had a positive view about the role and influence of SAICA over the curriculum development process, this is indicative of weaker relational autonomy because the curriculum is developed in an external field. Relational autonomy would be stronger in the CTA if the knowledge was created by lecturers and the curriculum developed by them.

When lecturers were asked about the purpose of offering the CTA most of them indicated that the purpose of the CTA is to capacitate students to pass ITC. ITC is a test that is run by SAICA, which are agents located in the field of professional associations. “. . .our primary purpose is preparing the students for the CTA for the ITC for SAICA . . . .” (Lecturer 4, Lecturer 14, Lecturer 10). This is also indicative of weaker relational autonomy because even though the students are trained within the field of higher education they are trained using principles and measures of achievement that emerge from other fields, i.e. the professional association.
According to SAICA, universities are mandated to test theoretical knowledge, and after students have completed the CTA, SAICA uses the ITC as a quality assurance mechanism to ensure that graduates from different universities have been sufficiently exposed to the SAICA curriculum that is outlined in the competency framework (SAICA 1). This is indicative of weak relational autonomy.

Importantly, the ITC tests graduates’ understanding of practical knowledge.

“. . . they’ve [CTA graduates] got theoretical understanding. Universities don’t have the mandate to test for practical experience. That practical experience gets tested post their university qualification [ITC] . . . .” SAICA 1

Universities place a lot of emphasis on preparing students to pass the ITC. Some lecturers indicated that the CTA assessments are more difficult because universities try as much as possible to prepare their students to be successful in the ITC. Therefore, some of the tests and examinations that are written during the CTA are a simulation of what happens in the ITC. This is done so as to get students used to writing complex assessments and under similar pressure to that which they will face when writing the ITC. This is done because ITC results play an important role in determining the interaction or status of different universities that are accredited by SAICA and offer the CTA.

“. . . we are judged by the performance of our students in the first qualifying exam . . . .” Lecturer 9

Higher education is generally “conceptualized as a field with a high degree of autonomy in that it generates its own values and behavioral imperatives that are relatively independent from forces emerging from the economic and political fields” (Naidoo, 2004:458). This was not however the case in this study’s data. Teaching to a test and simulation of the ITC in assessments is indicative of weaker relational autonomy because the CTA has not been able to generate and use its own measures of achievement but uses that of SAICA.

Universities in an endeavour to attract more students now actively market themselves to potential students and parents. Most Accounting departments that offer the CTA base their marketing strategies on their ITC results. Lecturers indicated that universities that consistently get good results on the ITC use this to market themselves as the best universities to study the CTA if students want to be successful CAs.

“A lot of the universities use their ITC results in their marketing material and in the marketing campaign . . . .” Lecturer 17
The ITC is therefore valued capital in the field of the CTA because, even though it is run and monitored by SAICA, it determines which universities are preferred or have more status than others.

However, the interview data suggests that SAICA believes that using the ITC results is not a good indicator of which universities have the best CTA results or offer the best quality CTA. This is because ITC results are published by themselves and are not compared to other CTA statistics like CTA enrolment. SAICA 2 indicated that sometimes ITC results are compared to the number of students who passed the CTA, but they are never presented in relation to the number of students who enrolled for the CTA. However, due to the high failure rate and drop-out rate in the CTA, if ITC results were to be published with CTA enrolment statistics perceptions might change.

“I think if [SAICA] had to publish it [ITC results] by enrolment [SAICA] would be in big trouble, see the universities actually do not want [SAICA] to publish any information but [SAICA] thinks that there should be transparency . . . .” SAICA 2

SAICA 2 stated that publishing ITC results in relation to CTA enrolment numbers would reveal a different picture about the success rate in the ITC and which universities are doing well in the CTA. As a result of lack of this information in the public domain, the public and universities use an inappropriate indicator, that is, final ITC results to measure or determine which ones are performing better.

“People judge the university by their pass rate in the ITC which is nonsense you can’t do that but I don’t know how to educate people so that they can understand . . . .” SAICA 2

This harks back to the issue of physical access and epistemological access, discussed in Chapter Two. If a great many students are admitted into a course but very few get to write the final exams, then those final exam results might not be the best measure of which institutions provide access to the target knowledge. This discussion has demonstrated that there seems to be misunderstanding in the field which has been going on unrectified for a while. This also has great impact in the structure of the CTA field.

Data in this research indicated an unfamiliar situation which the concept of autonomy can be extended to cover. This will make analysis using it easier and enable unambiguous research results. There are agents in the CTA field, lecturers, who are somewhat uncomfortable with the way autonomy plays out but contribute to constraining themselves further. There is also a dominant agent, SAICA, whose principles are used as rules of engagement and measures of achievement in the field, but who indicates that at times their principles are applied inappropriately in a form of compliance and that universities should take up the power to
adapt what is taught in meaningful ways. It was clear from the data that the relationship between SAICA and the academics is ambiguous and replete with tensions.

Although the principles that govern the CTA come from the professional association, lecturers seem to have put more pressure on themselves by making such principles stricter than what is required by SAICA. All universities for example indicate that for students to qualify with the CTA and to write the ITC they must pass all four CTA subjects in one examination sitting.

“To qualify to write the QE (Part 1) [ITC] all four subjects must be passed in the same academic year.” University 5 Documentation

This rule contributes to a high failure rate in the CTA, because a student who is capable of passing the CTA in two years does not qualify to write the ITC. The CTA is normally examined through four subjects and students must pass all four in one examination sitting. If they fail one subject, they have to write all four subjects again. It is not unusual for a student to write all four, fail one, write all four again at the next exam sitting, fail a different one and so on. There was no pedagogical explanation given for this requirement and yet it seems to be one of the contributors to the massive failure rate in the CTA. However, according to SAICA this is not a requirement that they specify, the only thing that they specify is that 70% of the students from each university who are writing the ITC for the first time must pass the ITC. But how long it takes the students to pass the CTA is not something that they are concerned with. According to the interview data, the need to pass all the four subjects in one examination sitting or academic year is a rule that has been set by universities themselves.

“That is a misunderstanding by the Department of Higher Education and Training [DoHET] that SAICA requires universities at the end of the CTA year to pass all four subjects in one sitting. It’s written nowhere – not in our criteria, not in our exam regulations, not anywhere so that is not a SAICA requirement . . . .” SAICA 2

That this could be a simple miscommunication does not make sense as this would presumably be resolved relatively easily, especially as most of the lecturers indicated that SAICA consults them on various curriculum development processes.

“We’re quite involved with SAICA so we attend all the SAICA meetings and those kinds of things, like the subject meetings . . . .” Lecturer 10

SAICA 1 also confirmed that universities are an important stakeholder in the committee that makes decisions about curriculum issues and all decisions are made in consultation with them.
“There is a committee and a body that is having an appropriate representation of the community of the education role players it can be lecturers it can be HODs, head of departments, so that when decisions are made about curriculum about education about the exams, they are done in consultation with that body . . .” SAICA 1

Although lecturers are consulted, they indicated during the interviews that one of the major constraints with the CTA is its curriculum. Some lecturers explained that in SAICA meetings they do express their concerns about the CTA curriculum. However, the changes they suggest have not been implemented. There are always struggles between agents for dominance in a field (Morias et al., 2001). The literature on Autonomy indicates that SAICA, as the dominant agent in the CTA field, would want to keep the shape of the field in their favour.

LCT’s principle of autonomy builds on the conceptualisation of autonomy by Bourdieu by clearly conceptualising positional and relational autonomy. This principle however is not able to allow for theorisation of some of the issues which emerged in this research. For example, the issue of self-oppression, which is exemplified by academics putting more pressure on themselves, cannot be analysed to provide an unambiguous research result using the current conceptualisation of relational autonomy. I would argue that it is necessary for the concept of relational autonomy to be extended so that it can allow for a more nuanced analysis of instances like the one discussed above of constraining rules of engagement that emanate from contexts that are external to the field being implemented by agents that are located within the field in a manner which constrains them even further. The concept of relational autonomy needs to be extended not only to look at whose principles are in operation in a field as it currently stands, but also to add a second component which looks at how the agents within the field are using those principles. Adding this aspect might enable the concept of relational autonomy to offer more detailed and richer research results on how principles might impact on agents and the structure of a field.

7.4 WEAKLY INSULATED HETERONOMOUS PRINCIPLES

As with the other LCT tools, Maton (2005) maps the two dimensions of Autonomy on a Cartesian plane to reveal four modalities. These modalities are described as strongly insulated autonomous principles, weakly insulated autonomous principles, weakly insulated heteronomous principles and strongly insulated heteronomous principles, see Figure 20.

“Strongly insulated autonomous principles” refers to instances where both positional autonomy and relational autonomy are stronger. This happens in situations where there is a clear boundary which sets the field apart from other fields with no or limited interference from
other fields (Maton, 2005). A field which has strongly insulated autonomous principles is also operated using principles that are generated within it by its own agents.

“Weakly insulated autonomous principles” refers to instances where positional autonomy is weaker and relational autonomy is stronger in a field. This happens in instances where a field has strong influence from other fields which are external to it; although a field that has weakly insulated autonomous principles has agents that belong within it holding powerful positions (Maton, 2004). The principles that are in operation in the field normally originate from other fields, therefore the field is greatly influenced by principles from other fields. Although the field is run by agents that are external to it, that is, they belong to other fields, they run it using principles that are generated within it and they value the currency that is used within the field.

“Strongly insulated heteronomous principles” refers to instances where positional autonomy is stronger whilst relational autonomy is weaker (Maton, 2004). This refers to instances where agents who hold powerful positions within the field belong to it, however they run the field using principles that are generated in other fields. Interactions within the field are therefore influenced by other fields.

And finally, “weakly insulated heteronomous principles” refers to instances where both positional autonomy and relational autonomy are weaker. This refers to instances where agents who have power within a field belong to other fields that are external to it (Maton, 2005). They also run the field using principles that originate in other fields. A field that has weakly insulated heteronomous principles is greatly influenced by other social fields both with regards to location of agents within the field and with regards to rules of engagement. This field has the least amount of autonomy in social fields, according to Maton’s description of the concept of autonomy (Maton, 2005)
The discussion in this chapter thus far demonstrates that, while the CTA is an academic programme that is offered at universities, it is operated by principles external to universities from the field of professional associations. It is therefore unlike most other university academic qualifications that are pegged at the same level.

“...I don’t think it’s your classic academic offering, I think it’s a technical offering designed to shape people for a certain, for the exam which is not really what an academic offering should be about...” Lecturer 9

Some lecturers said this is a cause for concern because the CTA does not capacitate students with skills like critical thinking and research which other programmes that are pegged at NQF level 8 offer its students. Some of them went further to express that if SAICA did not have as much influence as it does on the CTA then some changes could be effected to the CTA curriculum in such a way that it is designed in a manner that is more in line with other qualifications that are offered at the same level.

“There will definitely be more of a research focus, like other degrees. So it would be less technical and more academic skills, intellectual skills like essays and report writing and research dissertations and so on...” Lecturer 15

Some lecturers indicated that, because their departments depend on the accreditation for survival, this puts pressure on Accounting departments to do things based on SAICA
guidelines; this means that they sometimes have to plead with university management to treat them differently so that they can be able to fulfil SAICA requirements.

“I suppose you could kind of call [SAICA] the watchdog. We use them quite effectively in the university, it sounds bad but it’s with very noble intentions, but we kind of use them as ‘SAICA says that we have to keep our accreditation so you have to let us be a bit different to the other departments.’ So I suppose we try to use it a bit to our benefit . . . .” Lecturer 12

Different lecturers indicated that they use the pressure to adhere to SAICA guidelines to leverage issues in their institutions in different ways, for example some ask to be “exempt from conducting research” (Lecturer 11) or being provided with adequate “resources to run the programme” (Lecturer 9). Although lecturers indicated that they have found ways of using their relationship with SAICA to their advantage, they also said that this is strenuous and it makes them feel like they are “serving two masters” (Lecturer 2).

7.5 CONCLUSION

Having established that the CTA has weakly insulated autonomous principles, I now move to the final chapter of this thesis, in which I briefly review the findings and relook at what the significance of these findings is in terms of the research questions.
CHAPTER EIGHT - CONCLUSION

8.1 INTRODUCTION

Accountants play a key role in society in both the public and private sectors and are central to stability and growth in the economy (Agbiboa, 2012). The need for more accountants in South Africa has been well documented and concerns have been expressed from various quarters about the low numbers of new accountants completing the long accreditation process, especially in the light of high emigration numbers in this sector (South African Institute of Chartered Accountants, 2012b). These concerns are not just about total numbers of qualified accountants; there is also concern about the lack of transformation in the field of Accounting in the twenty years since the end of apartheid (Department of Trade and Industry, 2011).

Higher education in South Africa continues to be unevenly distributed along racial lines, both in terms of participation rates and in terms of success (Scott et al. 2007; Council on Higher Education, 2013) and such racial differentiations are especially acute in high demand professions, such as Accounting, where, in 2011, the registration of African chartered accountants remained 6.5% (South African Institute of Chartered Accountants, 2012b).

This study has been driven by such concerns for social justice and transformation and has sought to make sense of some aspects that might act as mechanisms for these ongoing problems. The Critical Realist underpinnings of this study entailed that I move beyond descriptions of the problems and explanations of these by participants, because these form the basis of the multiple experiences at the level of the actual. I was determined to understand how mechanisms at the level of the Real contribute to this complex phenomenon. However, I was also aware that the multiple mechanisms, from individual students’ educational histories through to the pedagogy of Accounting education would be too broad to interrogate within one study.

In response to concerns about “knowledge blindness” (Maton 2014), discussed in Chapter One, I have focused on the structure of the knowledge itself. This thesis has thus been a partial account of the mechanisms of social exclusion and one that only begins to chart a pathway for addressing it. But, as Muller (2009) argues, it is a key one if we are to understand what it is that the target knowledge demands of students and who it is that the ideal knowers are expected to be.

This study starts out in Chapter One by setting out the following two research questions:

- What constitutes legitimate knowledge structures in the CTA?
- What constitutes legitimate knower structures in the CTA?
This study thus focuses on researching Accounting knowledge as an object of study at CTA level. Maton (2000b) states that studies that deal with knowledge can be divided into two groups, those that analyse external relations and those that analyse internal relations. Research which focuses on external relations studies education’s relations with other social structures such as how nationality, social class, gender, ethnicity, and geographic location influence knowers’ way of being and acting. Research which focuses on internal relations views knowledge in terms of knowers’ ways of being and studies classroom practices, knowers’ interactions, etc. While such studies provide crucial understandings of the intersection between the curriculum and society, and need to be taken into full account in the search for explanations about social exclusion in Accounting, they do not offer the “full picture”. All such studies do not foreground knowledge as an object of study. This leaves knowledge in education under-researched, underdeveloped and not engaged with as a unique object of study (Young and Muller, 2010, Muller 2009, Maton 2014). As a result of this concern, and also the intention of providing some understanding of this under-researched area, this study focuses on the knowledge itself. Furthermore it limits its focus to the CTA and to the field of recontextualisation.

These important limitations notwithstanding, I hope that the study has contributed to some deeper conceptualisation of knowledge in the curriculum and to the ways in which this can be taken into account in attempts to broaden physical and epistemological access in Accounting education. I therefore use this chapter to briefly sum up the key findings.

8.2 KNOWLEDGE STRUCTURE

A key finding about the knowledge structure of this study is that Accounting has a hierarchical knowledge structure. This is partly caused by the process of Accounting knowledge creation, for example, when new standards are developed at international level they are built on existing standards. Accounting thus has a hierarchical knowledge structure because in its knowledge creation process it builds knowledge upon knowledge. This hierarchical knowledge structure has resulted in the CTA having a hierarchical curriculum structure; that is because the CTA curriculum is designed through vertical integration; that is, knowledge from one level forms the basis of knowledge that is taught in the next level.

Another main finding of this study is that CTA has a voluminous curriculum. Lecturers find it difficult to teach all the curriculum in the amount of time that they have. Students also find it difficult to learn all that they have to in the CTA due to the curriculum overload. During teaching and learning in the CTA there is a lot of emphasis placed on ensuring that students learn the knowledge and skills that professional charted accountants are expected to have acquired in practice.
This study has found that the CTA is a knowledge code, because it has stronger epistemic relations and weaker social relations. The stronger epistemic relations are evident in that there is great emphasis placed on disciplinary knowledge. This is evident also in that the curriculum, including assessments, emphasises content knowledge, principles and procedures. It has weaker social relations in that it does not place great emphasis on who can know its disciplinary knowledge.

It should be noted that the claims being made in this thesis about the CTA being a knowledge code do not suggest that this is the case all the time in every aspect of the curriculum. Maton (2014:77) states that “dominant codes may not be transparent, universal or uncontested: not everyone may recognize and/or be able to realize what is required and there may be more than one code present, with struggles over which is ‘dominant’”. The importance of identifying the dominant code in a curriculum, such as the CTA, is that it offers us an understanding of the “forms taken by knowledge practices without suggesting they are immutable or essential, and highlight the ways in which these become subject to ‘code clashes’ between fundamentally contrasting views of legitimacy” (Dong et al. 2015:8).

Chen et al. (2011) discuss the ways in which a knowledge code, such as that evidenced in the CTA, can cause difficulties in pedagogy if there is a code clash with the educational experiences and expectations of the students. While my study was focused on the field of recontextualisation and I am limited in the extent to which I can draw conclusions about classroom practice, it is possible that the students coming into the CTA are not well equipped for the curriculum’s expectations. They may well be used to regurgitating “atomised content knowledge” (Chen et al., 2011:136) and therefore battle to understand the demands to integrate the cumulative knowledge of the CTA to address the real world problems of case studies, etc. Alternatively, it might be that their prior experiences prepare them more for a knower code in which personal experience and subjectivity are valued in ways that this study demonstrates are not legitimated in the CTA. Further study is needed to look at how the pedagogy of the CTA plays out across the various institutions and how this is experienced by the students.

The CTA was found to have a purist insight because it strongly classifies and frames its ontic and discursive relations. “Discursive relations" refers to the way a discipline interacts and uses knowledge from other disciplines. Accounting is related to the discipline of Mathematics. Although Accounting does not draw knowledge from Mathematics, a good pass in Mathematics is a requirement for doing the undergraduate SAICA accredited degree.
Mathematics was also found to help students cope much better with their studies in Accounting at undergraduate level.

“Ontic relations” refers to objects of study of the discipline. In the CTA these are Accounting practical situations that expose students to Accounting principles and procedure that students must have acquired by the time they start practising. Moreover, these principles enable graduates to deal with any changes that they might encounter in the business environment. It is important that students are exposed to Accounting principles because it is impossible to teach them all the empirical situations that they might encounter in the fast-changing business environment. Students can use the understanding of Accounting principles to solve any professional problems they might encounter.

8.3 KNOWER STRUCTURE

As far as the knower structure is concerned, the CTA has a horizontal knower structure. A horizontal knower structure accommodates a wide variety of knowers. This is because it places greater emphasis on the knower’s ability to master the knowledge and practices that are taught in the CTA than on who the knowers are and how they can be identified. Although the CTA has a horizontal knower structure, it is not entirely laissez-faire. There are certain capabilities that preferred knowers have. These capabilities include an appreciation of order, rules and regulations. Preferred CTA knowers think logically and have good analytical abilities. Being committed to life-long learning is another important trait because CAs work in different industries and they have to learn how to function in all industries they might find themselves in. They also have to continuously learn in order to be able to keep up with developments in business.

The CTA has a trained gaze. A gaze is the ability to know. A trained gaze results from weakly classified and framed Interactional relations and Subjective relations. Interactional relations is about how knowers come to know legitimate knowledge or legitimate ways of being in a discipline. Interactional relations are weakly classified and framed in the CTA because it is not deemed important for students to interact with lecturers on an intensive and personal basis in order to succeed. Although lecturers do offer students opportunities for further interaction outside lectures through consultation, open door policy, etc., it was not evident in the data that such interactions are the valued basis through which students are expected to acquire the gaze.

Subjective relations is about those who have the potential to be legitimate knowers. Subjective relations are weakly classified and framed in the CTA because there is no clear mapped out identity of group of knowers that can be identified as CTA legitimate knowers. CTA accommodates diverse knowers. There is no privileged subjective stance or life
experience that enables the recognition of some knowers over others and nor was there a belief expressed that some students are “born” with innate talent for the acquisition of the knowledge. While certain traits, of discipline, logic and so on, were seen to improve chances of success in the CTA, these were all seen to be potentially acquired through training.

8.4 AUTONOMY
The CTA field is structured in a hierarchy in the sense that agents and institutions occupy dominant and subordinate positions. This hierarchy depends on the amount of resources that agents have accrued in relation to other agents. There was regular reference to the ways in which the various universities offering the course are informally ranked against each other. One of the mechanisms which seems to determine the structure of the field and the dominant agents in the field is the ITC pass rate. Universities that have a high pass rate in the ITC are perceived as better institutions and thus more powerful compared to those that have lower pass rates.

One of the most prominent distinguishing factors in the South African higher education landscape is the type of university an educational institution is identified as. Traditional universities are perceived to have more power compared to comprehensive universities. As stated in Chapter Two, only two types of universities are accredited by SAICA, that is, traditional universities and comprehensive universities. However, what is further noted is that the role played by SAICA as a professional association, ensuring that all universities adhere to their policies, is more important than institutional type in the field. Both traditional universities and comprehensive universities grapple with the same issues and both have to adhere to SAICA accreditation requirements.

In an attempt to capacitate unaccredited universities to become accredited, SAICA has embarked on a twinning exercise. What happens is that a university which wants to be accredited, which is typically a historically disadvantaged university, is paired with an accredited university, generally a historically advantaged university. These universities are expected to work together to synchronise their programmes and practices. However, in this instance the accredited university is already portrayed as the dominant agent because it is brought in to help or capacitate the unaccredited or newly accredited university. Moving forward, it might become difficult for the newly accredited university to get rid of its status as the dominated university. These mechanisms could make it difficult for the structure of the field to change in the near future given the hierarchical nature of the institutions.

The field of higher education is not characterised by total consensus but by permanent conflict (Naidoo, 2004). This was evidenced in the data in this study in which there were clearly articulated concerns about the curriculum demands. However, there did not seem to
be evidence of active engagement by the agents in the academic field expressing these concerns in ways that would address them. It was clearly evident that the hierarchy was such that academics could complain about issues in the curriculum and voice their views during the process of curriculum development, but that the enacted curriculum was nonetheless firmly based on that demanded by SAICA.

Professional programmes are doubly recontextualised, that is, they shift knowledge from professional practice to the classroom and shift disciplinary knowledge from the classroom to professional contexts. The CTA does this in that it constantly shifts knowledge between these two contexts, that is, the university and the world of work. Knowledge from the world of work is recontextualised into the classroom through the use of examples that teach students how to handle different scenarios they might face in practice. This is relatively easy to do in the CTA because the curriculum is designed in a manner which makes this recontextualisation its central concern.

As discussed in the previous chapter, new knowledge in the CTA is created in the field of professional associations. There is limited research and knowledge that is created by academics in universities, therefore there is limited disciplinary knowledge if any in the CTA that is recontextualised from universities to the world of work, although the CTA is offered in universities where creation of new knowledge is a central function.

8.5 SOCIAL JUSTICE IN THE CTA

As reported in Chapter Five, many of the students who are especially battling with the CTA and are targeted by support mechanisms are students from disadvantaged backgrounds, which in South Africa remains predominantly African students. For example SAICA, in order to contribute to the success of a diverse student population in the CTA, offers the Thuthuka programme and has plans in place to inform and attract even more students from diverse backgrounds to train to become CAs. According to the study data, universities also offer various forms of student support to help capacitate students who are battling to succeed; different universities do this in different ways. It can be argued that these initiatives have yielded some results, considering that the number of people who have qualified as CAs in the recent years is more diverse than it used to be. However, the profile of qualified CAs remains problematic, as discussed in Chapter Two.

ITC results are an important mechanism in the CTA. Accounting Departments use them to market themselves to potential students and to demonstrate that they have good quality programmes. As a result, Accounting Departments that continuously get the highest pass rate in the ITC are identified as the best universities in which to register for the CTA. However, what this does not consider is that different universities attract different types of
students who are in turn resourced differently. That is, whilst some Accounting Departments might have adequate or state of the art resources others might be under resourced. In the same light, whilst some universities may attract students with a middle class background and an excellent school education, others may attract primarily working class students with a somewhat poor school education. As discussed in Chapters One and Two, the quality of school education that students receive impacts greatly on how they experience and perform at universities.

This research is based on the notion that knowledge is contextualised and has values that are developed in social contexts, as was discussed in Chapter One. Knowledge that is taught in the CTA is developed in social contexts, starting at an international level and being recontextualised to national level through SAICA’s competency framework. This is recontextualised further in the classroom so that it can be in a format that can be taught in the classroom. This knowledge gives knowers social and epistemic power to be able to operate in the Accounting world. However, this study shows that, while particular kinds of knowers may not be the key to legitimation in the programme, a particular relation to knowledge is demanded in a strongly hierarchical and voluminous curriculum.

Students are expected to readily access the elaborated codes (Bernstein (2003) of the CTA, furthermore they are expected to manage the cumulative nature of this very full curriculum if they are to attain access to the social and epistemic power it offers.

It was evident in the data that the concern for the epistemic relations was in ways that indicated that such relations are held to be relatively neutral and, while this study focused on the field of recontextualisation and is limited in what it can say about the field of reproduction, the data, discussed in Chapter Five, suggested that the ability to cumulatively acquire the knowledge was held to be within the ambit of the student themselves.

Lecturers outlined explanations they have of what causes students not to be good CTA students and to fail the programme. Amongst the main issues which cause this, that were mentioned by lecturers, is the perception amongst students that being a CA results in receiving a top salary. Some students then pursue the CTA with no passion for it or willingness to engage with the difficult curriculum. Their motivation is simply that they will earn good salaries when they complete their training and practising. Lecturers indicated that training to be a CA and especially the CTA component is a complicated and strenuous process that needs those who pursue it to be passionate about it so that they can complete it.
The social status of the chartered accountancy profession might make it desirable to people who are not interested in making their way through the huge volume of the curriculum so as to acquire the legitimate gaze. The trained gaze of the CTA is open to all, but these potential knowers need to be willing and able to be trained in specialised procedures of the CTA.

The study found that the voluminous nature of the CTA curriculum and its approach to teaching encourages students to express their opinions and thus favours students with a middle class background. One of the valued attributes which leads to success in the CTA is the ability of students to have opinions, express themselves and debate issues. It therefore means that, when students enter the CTA classroom for the first time, students from middle class families already stand a better chance of succeeding than working class students.

Bernstein (2003) argues that the understanding of concepts by working class people tends to be context bound, and middle class people tend to be socialised to value abstract concepts and thereby deal with ambiguity and complexity. Firstly, this is because understanding a huge, hierarchical curriculum through a trained gaze assumes that all students who access the CTA have strong educational backgrounds on which they can build their understanding. Moreover, it assumes that students have the resources to study for the necessary long hours in order to pass the CTA.

One of the main things which is learned in the principles and concepts in the CTA is that although students learn them in class they should be able to apply them in different contexts. They should demonstrate their understanding by applying them in different assessment cases, which are always different from the instances under which they learned the principles because the lecturers indicated that assessment questions are never repeated in the CTA. Therefore, students who do the CTA having already acquired the skills of moving knowledge between different contexts as a result of their socialisation stand a better chance of succeeding. It therefore means that CTA tends to exclude students from working class families because they are less likely to succeed due to their socialization.

This demonstrates how access to social power and mobility in society can be greatly constrained. In South Africa this becomes an issue of social justice because most of the families that are working class families are those that were oppressed during apartheid and thus African. Therefore, the South African higher education system, by rewarding the values which are mostly acquired by socialisation of middle class families, contributes to the continuous reproduction of an unjust society in which people are discriminated against because of who they are and their social class. Until our curriculation and teaching approaches overtly address this, we have the concern that the university is reproducing social inequalities.
In recognition of this, there are policies in place that aim to address the issue of higher education transformation in South Africa, for example the Constitution, Higher Education Act, and White Paper 3: A programme for the Transformation of Higher Education, etc. However, the problem lies with the implementation of these policies in ways for students from all backgrounds to experience the hope that accessing higher education brings. The constitutional values and rights provide a solid foundation for South Africa’s pursuit of social justice in higher education, yet rights in themselves are not an adequate precondition for people of all backgrounds to be included in social structures such as higher education. There is also a need for all stakeholders, e.g. universities, professional organisations, etc. and not just the government, to involved in ensuring that social justice is achieved.

Social justice is not achieved in situations where there are social structures which still exclude some people. There is a great and urgent need to transform higher education in South Africa if it is to be able to sort out systemic obstacles that prevent talented students from being able to succeed in their qualifications of choice (Scott et al., 2007). Universities have to promote social inclusion. Social inclusion can be defined as a radical paradigm that advocates the transformation of societal values through its institutional frameworks and arrangements in a manner that transcends policy assertions (Carrim, 2002). Social inclusion in higher education requires that fair opportunities are made available to all students to enter higher education programmes and to succeed in them. Failure by higher education institutions to strike a balance between equity of access and equity of outcomes for Africans leads to their continued exclusion in this system.

8.6 ACCESSING DISCIPLINARY KNOWLEDGE IN HIGHER EDUCATION

In 2000 about 120,000 students enrolled in higher education; of these 36,000 (30%) dropped out in the 1st year, and a further 24,000 (20%) dropped out in the 2nd and 3rd years of study. Of the remaining 60,000, 22% graduated within 3 years (Letseka and Maile, 2008). This is a very high drop-out rate. It means only 22% of students succeeded in higher education during this time, if success in higher education is to be defined as completing programmes in minimum time. There has been a considerable increase in the number of students enrolled in higher education since the late 1990s but this increase has not translated to an increase in the graduation rates (Scott et al., 2007).

In response to these low throughput and graduation rates, a number of major curriculum shifts have happened in various disciplines and teaching and learning contexts. The curriculum shifts aimed to make the curriculum accessible to students from diverse backgrounds by helping students to understand the curriculum better and thus improve the
success rate. This thesis ends with a brief look at just one such curriculum change as a cautionary tale that the concerns raised in the analysis about the hierarchical nature of the strong knowledge code in the CTA not be seen as a simplistic call for a code change.

Common curriculum strategies have included but are not limited to Problem Based Learning and Outcomes Based Learning. These normally approach teaching and learning in a manner which makes the link between disciplinary knowledge and everyday real world knowledge more explicit. These approaches are sometimes called authentic learning.

Authentic learning is often associated with pedagogies that expose students to real life examples of situations that they will face in the world of work. They are expected to solve those contextual problems but also be able to generalise the knowledge learnt to situations that are beyond the learning context. Maton (2009) argues however that authentic learning does not necessarily enable cumulative learning as most students who are taught through it remain immersed in the pedagogic context.

Disciplinary knowledge has power and status because it has the potential to transform social relations, distribution of power, knowledge itself and how that knowledge is used (Wheelahan, 2007). It is acquired by being able to integrate knowledge that is within the structure of meanings of a discipline that goes beyond application of specific content to a particular context (Wheelahan, 2007). In this way it can enable students to have access to the discipline and its generative mechanisms, which empowers them to engage with the full potential of disciplinary knowledge including its unrealised potential. Students who are taught only using authentic learning are not necessarily exposed to this powerful knowledge.

In this way, curriculum changes involved the weakening of classification and framing of disciplinary knowledge, that is, it reduced the value that was placed on disciplinary knowledge, whilst the classification and framing of contextual knowledge and the knower was strengthened. According to LCT this can be explained as the curriculum moving from a knowledge code (ER+, SR-) with the focus on disciplinary knowledge, that is, stronger epistemic relations, to a knower code (ER-,SR+) that focuses on who can claim to know in a discipline.

As discussed above, the CTA is a knowledge code; it therefore focuses on knowledge, skills and processes. The CTA also has a voluminous curriculum that keeps growing through addition in line with how knowledge is created in the discipline. The CTA also has a hierarchical knowledge structure and has to be learnt cumulatively, that is, knowledge from one year is used as the foundation on which the knowledge that is to be taught in subsequent years is based. This means that in order to master the knowledge that is taught in the CTA students need to also learn cumulatively; that is, there is a need for a clear
understanding of knowledge that is taught in each level of study because it forms the basis for understanding knowledge that will be learnt at later stages or levels as students progress with their education. When students get to the CTA level, they would have learnt cumulatively throughout the years and are near to reaching the pinnacle of the CTA hierarchy of knowledge.

A hierarchical curriculum structure of the CTA can be learnt through cumulative learning where students integrate their new understanding to their previous knowledge. Because of the problem of the high failure and drop-out rate that the CTA faces, and also considering its knowledge and curriculum structure, it might seem obvious that the solution to the CTA problems is to reduce the voluminous curriculum and also to reduce the extent to which its curriculum focuses on knowledge. The reduction of the need for students to have and master foundational knowledge can also be seen as a possible solution, that is, weakening of epistemic relations to strengthening of social relations in such a way that the focus is on the knower. However, the discussion above has shown curriculum shifts of this nature do not automatically yield good results. Although such curriculum changes had good intentions, they can have dire consequences (Wheelahan 2007) because they arose from knowledge blindness; that is, this curriculum did not foreground powerful knowledge as the core of the curriculum. In this way it disadvantages the very students that it is trying to help because it leaves them disempowered as a result of lack of access to powerful knowledge.

The concerns raised by this thesis provide a partial understanding of the mechanisms from which the CTA and its throughput rates emerge: the ways in which the knowledge and knower structures of the CTA curriculum legitimate the field of study. This has led me to call for further research on the implications of this in the classroom; a call that should not be misconstrued as a desire for a pendulum swing away from the knowledge that is so central to the curriculum. Rather there is a need now for research into the pedagogy that (a) takes into consideration what codes the students bring with them and how this (dis)empowers them from taking on the knowledge code legitimated by the discipline and (b) takes into consideration how the stronger epistemic relations and weaker social relations have led to particular teaching assumptions and practices. The study has also raised concerns about the role of SAICA in regards the curriculum and the extent to which CTA academics are able to participate as knowledge producers in their own right.

This study looked at knowledge as made up of social structures and actors in their social and historical contexts. The conclusions reached about how Accounting knowledge and knowers at CTA level can be defined in a South African context will hopefully contribute to a better understanding of how we can ensure increased participation and success in the CTA.
REFERENCES

ACADEMY OF SCIENCE OF SOUTH AFRICA 2010. The PhD study: an evidence-based study on how to meet the demands for high level skills in an emerging economy South Africa.


BADAT, S. 2010. Valuing higher education, speech delivered at the Centre for Higher Education Learning, Teaching and Research (CHERTL). Rhodes University.


HEATHCOTE, K. 2012. The professionalisation efforts of accountants in the Orange Free State 1907-1927: an exploration of their first twenty years *New Contree*, 64.


174


ROBERT WALTERS SOUTH AFRICA 2009. Accounting, finance, banking and financial services survey.


APPENDIX A: CA EDUCATION AND TRAINING PROCESS
### APPENDIX B: LEVELS OF COMPETENCIES

**Guidance**

Evidence available. A high degree of contextualisation thus requires a detailed scenario that is sufficiently problem rich so as to require the prospective CA to exercise judgement in choosing between alternative approaches to the problem in determining an appropriate solution (also see point 2.3 on page 11).

<table>
<thead>
<tr>
<th>Level A - Awareness</th>
<th>Level I – Initiates the task</th>
<th>Level X – Completes the task</th>
</tr>
</thead>
<tbody>
<tr>
<td>Key ideas and principles</td>
<td>Perform task on preliminary basis</td>
<td>Completes all elements of task</td>
</tr>
<tr>
<td>Technical expertise or detailed knowledge not required</td>
<td>Understands requirements of the task</td>
<td>Problem is clearly identified &amp; thoroughly analysed, or situation is evaluated &amp; useful recommendations are made</td>
</tr>
<tr>
<td>Identifies &amp; explains significance and relevance</td>
<td>Identifies &amp; applies the required professional skills</td>
<td>Relevant pervasive skills &amp; reflective capacity demonstrated at advanced level</td>
</tr>
<tr>
<td></td>
<td>Intermediate understanding</td>
<td>Advanced understanding</td>
</tr>
<tr>
<td></td>
<td>Basic quantitative &amp; qualitative analysis (Excl complex calc)</td>
<td>Technical skills include complex calculations &amp; concluding on an appropriate course of action</td>
</tr>
<tr>
<td></td>
<td>Integration straightforward</td>
<td></td>
</tr>
</tbody>
</table>

**Level A (Awareness)**

Requires an awareness of the key ideas and principles within the area. Demonstration of technical expertise or detailed knowledge in this area is not required. The candidate identifies and explains the significance of the competency, and the types of circumstances in which it would arise or be applied.

**Level I (Initiates the task)**

Demonstrates an understanding of the requirements of the task and identifies and applies the required professional skills, including basic quantitative and qualitative analysis, to perform the task on a preliminary basis (recognising that a review by more senior staff is still necessary). An intermediate understanding of the subject matter is required. Complex calculations are not required. Integration with other competencies is straightforward and is of limited complexity. Level I includes level A proficiency.

**Level X (Completes the task)**

Completes all elements of a specified task successfully and an advanced understanding of the subject matter is consequently required. Relevant pervasive skills and reflective capacity should be demonstrated at an advanced level. Technical skills expected to be demonstrated at this level include, for example, performing complex calculations and concluding on an appropriate course of action. Proficiency at level X is demonstrated when the problem is clearly identified and thoroughly analysed, or when a situation is evaluated and useful recommendations are made. This level of proficiency includes level A and I proficiencies.

5. Knowledge reference list

13 Detailed Guidance for Academic Programmes – 2010
Knowledge and understanding of content provide the foundation for the acquisition of a competency (see above). In order to assist providers with guidance as to depth of knowledge and understanding required, the following description for each knowledge level may be useful:

<table>
<thead>
<tr>
<th>Level 1 - Basic</th>
<th>Level 2 – Intermediate</th>
<th>Level 3 – Advanced</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summary:</td>
<td>Summary: Central ideas and issues that comprise the substance of the subject matter (sound conceptual understanding)</td>
<td>Summary: Thorough knowledge &amp; rigorous understanding</td>
</tr>
<tr>
<td>Core/essence of the subject matter</td>
<td>Includes: Detail, including procedural and numerical aspects specific to the subject matter</td>
<td>Includes: Complexities &amp; unusual / exceptional aspects; Sufficient depth to clearly locate content in the broader discipline &amp; to identify implications and relationships</td>
</tr>
<tr>
<td>Includes:</td>
<td>Excludes: Complexities and unusual / exceptional aspects</td>
<td>Objective: Enable candidate to perform tasks and solve problems with a high degree of rigour, exercising sound judgement</td>
</tr>
<tr>
<td>Significance, relevance, defining attributes</td>
<td>Excludes: Candidate able to recognise issues when encountered and to seek further depth</td>
<td>Objective: Enable candidate to deal with issues and solve problems central to the topic</td>
</tr>
<tr>
<td>Excludes: Detail, including procedural or numerical aspects</td>
<td>Objective:</td>
<td></td>
</tr>
<tr>
<td>Objective:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Candidate able to recognise issues when encountered and to seek further depth</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Level 1 (Basic)**

At this level the candidate is required to acquire a knowledge and understanding of the core / essence of the subject matter which include that the subject matter exists, the significance and relevance thereof, and its defining attributes.

Consequently the candidate is required to have a knowledge and understanding –

- of the purpose and objective of the subject matter;
- of the underlying principles / practices / legislation / requirements (hereafter "content");
- of how the content relates to the discipline as a whole and to other disciplines (how it "fits in"); and
- that is at a broad conceptual level.

At this level, knowledge and understanding of detail, including procedural or numerical aspects specific to the subject matter, are not required.

At this level the candidate should be equipped with the extent and depth of knowledge and understanding which enable the candidate to recognise issues when encountered and to seek further depth of knowledge and understanding.

**Level 2 (Intermediate)**
At this level the candidate is required to acquire a detailed knowledge and understanding of the central ideas and issues that comprise the substance of the subject matter.

Consequently, the candidate is required to have a knowledge and understanding –
- of those aspects of the content that are central to the subject matter, so as to achieve a sound conceptual understanding; and
- of the detail, including procedural and numerical aspects specific to the subject matter, where appropriate.

Knowledge and understanding of complexities and unusual / exceptional aspects are, however, not required.

At this level the candidate should be equipped with a sound knowledge and understanding of the substance of the subject matter to enable him/her to deal with issues and solve problems that are central to the topic. The candidate has a sound conceptual knowledge which enables him/her to further explore and understand complexities, if necessary.

This level includes the level of knowledge and understanding required for level 1 (Basic).

**Level 3 (Advanced)**
At this level the candidate is required to acquire a thorough knowledge and rigorous understanding of the subject matter. This level of knowledge and understanding extends beyond a sound understanding of central issues, to include complexities and unusual / exceptional aspects associated with the subject matter.

Consequently the candidate is required to have a knowledge and understanding of –
- all content that is required to develop a thorough and rigorous understanding of the subject matter;
- complexities; and
- sufficient depth to clearly locate content in the general field of accountancy (as described by competencies II–VII) and to identify implications and relationships.

At this level the candidate should be equipped with a level of knowledge and understanding of the substance of the subject matter that enables him/her to perform tasks and solve problems with a high degree of rigour, exercising sound judgement.

This level includes the level of knowledge and understanding required for level 1 (Basic) and level 2 (Intermediate).
APPENDIX C: INTERVIEW QUESTIONS FOR LECTURERS AND SAICA STAFF

Interview Questions for CTA lecturers

- What is the CTA? Please tell me what is its structure, curriculum and subjects?
- What is its purpose of the CTA?
- How do you ensure that what you teach is current, relevant and pitched at the Honours level?
- How do you teach? Are there any preferred teaching and assessment methods that are used in the CTA? Why do you use or prefer those?
- Is there any relationship between the way you assess and the ITC?
- Generally, there is a very high failure and drop-out rate in the CTA? What do you think are the possible causes of this?
- What do you think can be done to curb/rectify this?
- What kind of a student do you think would be an ideal student for the CTA? A student that you as a lecturer would think is a pleasure to teach. What characteristics would that student have?
- Does it take a certain kind of a person to succeed in the CTA or anyone can succeed?
- What is the relationship between the CTA as it is taught at your institution and SAICA?
- What kind of influence does SAICA have on what and how you teach?
- How is your working relationship with SAICA?
- Do you face any constraints when teaching on the CTA?
- Do you have any concerns about the CTA?
Interview Questions SAICA staff

- What role does SAICA play in the field of professional education in South African higher education?
- What would you say is different about the CA profession that is, what sets it apart from other professions?
- What is keeping the CA profession alive? Where does new knowledge come from in the profession? How is it developed?
- What is the role of the competency framework in the CTA?
- What is the role of both SAICA and lecturers in the development of the competency framework?
- Do you feel lecturers are consulted sufficiently and given a platform to communicate their views on the curriculum during curriculum development processes?
- Lecturers indicated that one of the things that is making students fail at CTA level is the huge curriculum that has to be covered at CTA level. Is there anything that SAICA can do to address this concern about the huge CTA curriculum?
- There is a concern that the current syllabus is going to develop CAs who only know technical information but not its theoretical and underpinning bases because it focuses on teaching students how to do things and not on why things are done that way. What are your thoughts on this?
- Why is it important for students who graduate with the CTA having to write ITC? What is the rationale for this stage in the training of CAs?
- Lecturers feel that they do not have the freedom to do things their way within the programmes that SAICA accredits e.g. teach what they want to teach because SAICA is too prescriptive. What are your thoughts on this?
- There is a perception amongst some of the lecturers that I interviewed, that SAICA uses its accreditation as a tool with which to control universities because they know they depend on it in order to be able to continue offering its programmes. What are your thoughts on this?
- What are your thoughts about the relationship that SAICA has with accounting departments and CTA lecturers?
- Most lecturers said SAICA and their universities places a lot of demands on them which leads to them having high and unmanageable workloads. They feel like they are serving two masters and they are unable to satisfy both. Which demands does SAICA place on CTA lecturers and what are your thoughts on this statement?
• There is a lot of competition amongst SAICA accredited universities e.g. over ITC results, pool of students to enrol, etc, yet they have to work together through SAICA and in other collaborative matters what are your thoughts about this?
• What lead to the inclusion of pervasive skills in the curriculum?
• CTA is a difficult qualification to pursue and there seems to be consensus on this. Yet I get the impression that this does not bother anyone within the profession. What are your thoughts on this?
• Is there anything else that you would like to share with me on the issues that we have talked about?