

# Student Centered Pedagogy: from the Perspective of Professional Accounting Education

Nor Farizal Mohammed<sup>\*</sup>, Azizah Abdullah<sup>b</sup>

Faculty of Accountancy, Universiti Teknologi MARA, Shah Alam, Malaysia

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## Abstract

This paper, through qualitative research, examined the pedagogical approach employed in the professional accounting education. This paper investigated whether student-centered pedagogy as recommended by prior literature is ideal for the professional accounting education from the lens of professional accounting lecturers, in an emerging country where the learning and political environment differs from the western countries. Data were collected from semi-structured interviews of professional accounting lecturers in the only public university in Malaysia that conducts professional accounting programs. While the literature recommends students-centered pedagogy to be adopted, the results revealed that the lecturers favored the mixed approaches. The main challenge in professional accounting education is the urge to pass the examination. This is the critical factor that is halting students-centered pedagogy to be adopted. The findings offer important implications for regulators, policy-makers and education educators in devising the accounting education system in emerging countries like Malaysia and Asia-Pacific region, where the learning environment is more passive.

**Keywords:** teacher-centered; student-centered; pedagogy; professional accounting education; Malaysia

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## INTRODUCTION

A person has to become a member of a professional accounting body in order to be a qualified accountant and to practice as a professional accountant in most countries in the world. Historically, the practice started with the establishment of the first professional accounting association, known today as the Institute of Chartered Accountants of Scotland (ICAS). This association began with 49 Glasgow accountants claiming a distinct respectable profession, thereby seeking a seal of professionalism leading to the award of a royal charter (Alexander, 2002). Henceforth, through regular trips of British accountants to the United States, they trained American accountants, thus integrating the British professional accountancy organization into the American system (King and Case, 2016). Soon, the system was extended globally including to Malaysia by the British accountants through the exporting of professional accounting examinations, such as the qualifications of the Institute of Chartered Accountants in England and Wales (ICAEW), Association of Chartered Certified Accountants (ACCA) and Chartered Institute of Management Accountants (CIMA) (Briston and Kedslie, 2010). The success of British trained accountants in Malaysia in the corporate world has led Malaysians to go for British professional qualifications as preferred choice in becoming accountants.

Recently, the Committee to Strengthen the Accountancy Profession (CSAP) report required Chartered Accountants of Malaysia to have a professional accounting qualification and become a member of a professional accounting body. They argue, with that move, that it will enhance the quality of accountants in the country be comparable with other qualified accountants globally. The practice in Malaysia this far is, that the regulator ie. the Malaysian Institute of Accountants (MIA) recognizes accounting graduates from many local universities with relevant 3-year experience to become Chartered Accountants (CA) of Malaysia under Part I of First Schedule of the Accountants Act 1967 (MIA,2017). In addition, part II of First schedule of the Accountants Act 1967 recognizes members of professional bodies such as the ICAEW, ACCA, CIMA, Malaysian Institute of

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<sup>\*</sup>Corresponding author. Tel.: +60-03-554449393; Fax: +60-03-55444800  
E-mail: norfa783@salam.uitm.edu.my

Certified Accountants (MICPA) and many others are also admitted as Chartered Accountants (CA) of Malaysia (MIA, 2017). Thus, there are two categories of Chartered Accountants of Malaysia, one with a degree in accounting from local universities and another one is for those with professional accounting qualifications. Thus, the context differs from many other countries in the world as the Chartered Accountants in Malaysia do not necessarily possess professional accounting qualifications.

Following the CSAP report, the Malaysian government has allocated scholarships to attract Bumiputera<sup>1</sup> youths to enroll in the professional courses such as the ACCA and ICAEW programmes through establishment of Yayasan Peneraju Pendidikan Bumiputra (YPPB)<sup>2</sup>. The aim is to increase the number of Bumiputera accountants as the profession is highly dominated by the Chinese in Malaysia. It is indeed, professional accounting education has been accorded high regard in Malaysia. The courses are perceived prestigious due to the hard requirements of professional accounting examinations and also the success of those professional accounting qualification holders in the corporate world in Malaysia (Mustapha and Hassan, 2012). Despite the import of foreign professional accounting qualifications in Malaysia, prior literature argue that educators' role is not only to equip students with the technical knowledge but also to make them ready to face the challenges in the workplace (Kirstein and Kunz, 2015). Therefore, it is vital for this research to revisit the appropriate pedagogical approach in delivering professional accounting education which is given more emphasis with the recommendation from the CSAP report. There are basically two broad pedagogical approaches in the literature, they are teacher-centered pedagogy and student-centered pedagogy.

Despite the prominence of professional accounting qualifications, the research on professional accounting education is under researched (Cotzee and Schmulian, 2012, Flood and Wilson, 2008). Hence, due to the significant emphasis of professional accounting education in Malaysia and its' vital role in accounting profession, this current research took the lead to examine further on the professional accounting education<sup>3</sup> in Malaysia. The importance of approach in teaching professional accounting education is undeniable. This is to ensure the success of the programmes in fulfilling the government's aspiration of increasing the number of Bumiputera qualified accountants as they involve huge costs from the government and public. Prior literature from education has highly recommended the student-centered pedagogy in ensuring the effectiveness of the delivery. As the professional accounting education is really an examination orientated, it is still puzzling whether the student-centered pedagogy is suitable for the professional accounting education that offers 100% assessment in the form of final examination. This differs from many accounting courses especially the degree programs that allow substantial judgement from lecturers in the form of summative assessment. As in Flood and Wilson (2008) there are substantial differences between higher education and pre-qualification professional accounting education varying from syllabus, teaching approaches and forms of assessment, which are likely to impact on students' learning in those contexts. Moreover, it is questionable because the professional accounting education itself is in a dilemma, whether it is situated in the higher education system or operated by the professional accounting associations (Cotzee and Schmulian, 2012; Flood and Wilson, 2008). Therefore, the objective of this paper is to investigate whether the new approach as suggested by the education literature which is to adapt the student-centered pedagogy in education is ideal for the professional accounting education from the lens of professional accounting lecturers.

The present study contributes significantly to the literature in several ways. First, we extend the work of Cotzee and Schmulian (2012) to study the appropriateness of the pedagogy in professional accounting education. Moreover, studies in professional accounting education is still unexplored globally (Cotzee and Schmulian, 2012; Flood and Wilson, 2008). Professional accounting education is not researched much in Malaysia as the programs are conducted mostly by private colleges and they are less interested in performing research. However, this study differs significantly from Cotzee and Schmulian (2012) in that it critically analysed the

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<sup>1</sup> Bumiputera literally means 'son of the soil'. According to Rahman and Ali (2006), those whose cultural affinity lie outside the region are classified as non-Bumiputera (primarily of Chinese, Indians and others).

<sup>2</sup> YPPB is the organization under the Prime Minister's Department, established to strengthen the development of Bumiputera potentials (YPPB, 2015).

<sup>3</sup> In this paper, "professional accounting education" is defined as accounting programs which have as their primary objective the graduating of students from the professional accountancy examinations of a professional accounting body. Flood and Wilson (2008) recognize the term may include pre-qualification education and continuing education of members of a profession. Therefore the term in this paper is the former which is more consistent with the term used in Flood and Wilson (2008).

pedagogical approach employed in an introductory course to IFRS in a professional accounting education in South Africa. Professional accounting education in Cotzee and Schmulian (2012) focuses on programs that prepare students to graduate as entry to the professional accountancy examinations of a professional accounting body. While in this current paper, professional accounting education offers programs that prepare students to sit the professional accountancy examinations of a professional accounting body. Students are coming from the post-secondary school level and after completing the degree program, as diversities of route are recognized by International Education Standard (IES) 1, para 9. Further, the professional bodies from the UK such as ICAEW, ACCA and CIMA allows the route to professional accounting education from the post-secondary school level by providing foundation programs such as the Certificate in Finance, Accounting and Business (CFAB), Certified Accounting Technician (CAT), Certificate of Business Accounting (CBA) respectively.

Secondly, the context of the current study also differs in terms of the learning environment from the bulk of prior literature on student-centered pedagogy. This current research examines the issue of student-centered pedagogy in the environment which may differ from the active learning environment in the western context such as in the USA and UK (Fatima and Nik Ahmad, 2013). The finding from Fatima and Nik Ahmad (2013) reveal that the teaching method most frequently ranked highest by students in accounting course in Malaysia is still the traditional lecture method, attributed due to its' passive learning environment. Hence, we argue that it is worth exploring the views of lecturers on student-centered pedagogy in a more passive learning environment like in Malaysia as the widely held assumption is not necessarily valid. The finding from the current research applies to other emerging market environment. Therefore, the major aim of this paper is to contribute to the literature by giving insights on the appropriate pedagogical approach in professional accounting education, and in across learning and political environment. The following section reviews prior literature that lead to the sections of research methodology, analysis of findings, the discussion of the way forward and finally, the section that concludes the research.

## **LITERATURE REVIEW**

The aftermath of the accounting scandal of Enron in 2002, and the Sarbane–Oxley Act of 2002 has seen the accounting profession to gain more public attention. Following that, the accounting education has been resuscitated to ensure that quality accountants are produced in the market (Merino, 2006). In Malaysia, the CSAP has been established in the year 2013 to formulate and recommend strategies and measures to strengthen the accountancy profession and to improve the contributions of the profession in enhancing the competitiveness of the country in line with the government's transformation agenda. The CSAP report recommended 15 recommendations; one of them is to ensure that baseline competencies are met (CSAP, 2014). The suggestion embraced is that, any registration designation which may imply that the registered person is a professional accountant should only be accorded to accountants who have obtained recognized professional accountancy qualifications and remain as members of good standing of their professional bodies (CSAP, 2014). With this suggestion, moving forward is for registered accountants in Malaysia to have gone through professional accounting education, obtain the qualifications and become a member of the professional accounting bodies.

As many of the professional bodies are members of The International Federation of Accountant (IFAC), they are believed to comply with The International Accounting Education Standards Board (IAESB), aiming to impose a converged system of professional education across the globe (Crawford, Christine, Elizabeth and Veneziani, 2014). The IAESB is one of the IFAC's committees which set standards in the public interest in the area of professional accounting education that prescribe technical competence and professional skills, values, ethics, and attitudes (IFAC, 2017). The IAESB has produced eight International Education Standards (IES). Although IES 1 states that the entry requirement should be at least equivalent to the degree level, IES 1, para 9 recognizes that there are diversities of entry requirement in practice, varying from the post-secondary education level to the post graduate level. In that case, it is noted that the audiences for professional accounting education vary from zero working experience to the ones with years of working experience.

The wide coverage of the syllabus of professional accounting education as stated by IES 2, 3, 4 demands students to appreciate knowledge better. Therefore, the syllabus of professional accounting education is based on extensive research and updated regularly in meeting changes in technical requirements. For example, 2015 CIMA Professional Qualifications has been designed based on extensive research with parties globally, in order to produce competent and confident accountants that help drive the success of their organisations (CIMA, 2015). Those who possess the professional accounting qualifications are believed to have high competencies in terms of knowledge and wider service as found in Slapničar, Maja Zaman Groff and Štumberger (2014). Although, the graduates are technically sound, evidenced by the ability to complete the professional accounting programs, they may still lack certain soft skills to make them ready for the workplace and survive long term in the career. In

delivering the contents of the extensive syllabus of professional accounting education, the role of educators is significant in order to ensure that the maximum absorption of knowledge, high rate of success of the students takes place and also to prepare them for the job. Prior literature revealed that a gap exists between the perception of accounting education in the classroom and accounting in practice where educators can play the role to prepare them better into the profession and offers a strategy for greater connection between the accounting education and accounting practice (Johnson, 2014).

As opposed to student-centered pedagogy, the traditional approach or the teacher-centered pedagogy is now has been widely criticized, as it may result in students with strong theoretical base but not necessarily ready for the workplace. The teacher-centered pedagogy attributed by the rote learning of accounting rules, favoring one-way communication, concentrated around text book materials, is said to be less effective in educating professional accountants for their future roles as business leaders and advisors in a competitive environment (Cotzee and Schmulian, 2012). Since the students and parents see education as an investment for their future, they are looking for a system that can balance the technical qualifications and inter-persona skills required by the market (Kirstein and Kunz, 2015). Therefore, student-centered pedagogy is seen as an alternative to the current approach of teacher-centered pedagogy.

Prior research suggested that students be actively involved in learning in order to gain better educational experience as research by National Training Laboratory in 2006 revealed that knowledge retention rate increases substantially from 5% through lecture to 75% if students are actually doing something (Raux, 2012). Hence, students can only remember very minimally from the chalk and talk of the teacher-centered approach (Kirstein and Kunz, 2015). A more favoring approach like case study is one of the effective tools to transfer soft skills or pervasive skills to accounting students (Keevy, 2016). Case study such as a work-based pedagogy that uses an authentic client who has a real-world problem, is able to increase students' appreciation of knowledge and improve long-term learning outcomes (Grassberger and Wilder, 2015).

Further, the simulation activities such as learning how to properly document and record the purchase, sale, and calculate, adjust, and record the appropriate journal entries at the end of each accounting period to reflect the proper fair market value for the trading and available-for-sale securities portfolios are regarded as a valuable learning activity (Carter and Jones 2011; Dockter, 2012). As students are expected to be a business leader in the future, classroom interactive activities such as oral communication and presentation skills are important components of accounting education (Kerby and Romine, 2009). In addition, due to the fast changes in technologies, Gen Y appears to be wired and wordly, digital and switching (Eisner, 2004). Therefore, prior literature suggests that learning environment has to become friendlier and is student-centered with the use of instructional technology (Mo, 2011, Halawi, McCarthy and Pires, 2009).

By observing the curriculum of professional programmes like ACCA and CIMA, student-centered pedagogy particularly in the case study approach has been applied to a certain extent. For example, ACCA has announced the introduction of Strategic Business Leader subject, an innovative case study which contains real-world scenarios used to set challenges that require students to blend technical, professional and ethical skills (ACCA, 2017). The approach of ACCA is in line with CIMA that has introduced an integrated case study at each level earlier. Case study approach has been applied for the early stage of operational, next in management level and finally the strategic case study in order to address the employability need of business and people (CIMA, 2015). Although the case study has been applied, yet the professional programmes are in general, examination based, where there will be no marks or assessment that can be given to other activities such as presentations, participation in group discussions, interactive activities and the use of technology. Therefore, it is unsure whether those tools in student-centered pedagogy as suggested by the literature can be applied or are effective in the delivery of professional accounting education. The dilemma arises as the most important to these students is that they pass the professional accounting examinations. However, as they may technically sound, they may lack other soft skills.

Review of prior literature in this area appears that there is a growing importance of professional accounting education in Malaysia, where in the future, the professional qualification may become mandatory in becoming registered accountants in Malaysia. Although the professional accounting education imports the qualifications from overseas, if the delivery of the education is following the traditional approach of teacher-centered pedagogy, it is unsure whether the system will produce accountants ready for the workplace who are able to face challenges in the dynamic environment. In seeking to give some insights, whether student-centered pedagogy can be adopted in the delivery of professional accounting education, the following research question is developed in this study. This question extended the literature, as they focus on issues of student-centered pedagogy in professional accounting education. The research question to be examined is:

RQ1: How do academic staff perceive the suitability of student centered pedagogy in delivering the professional accounting education?

### **3. RESEARCH METHODOLOGY**

In order to address the research questions in the previous section, a qualitative research was employed. In researching, a semi-structured interview was adopted allowing all participants to respond to the same set of questions. The university in the sample is University Technology MARA (UiTM)<sup>4</sup>. It is chosen as this university is the only public university in Malaysia that offers the professional accounting programmes since 1960s. Therefore, the professional accounting education offered in UiTM is sitting between university tertiary education and education offered by the professional accounting bodies. Furthermore, as this programme in the UiTM is not intended for profit making, the aim of the programme is not only to produce Bumiputera students with professional qualifications but who are also ready for employment, thus enhancing the suitability of the sample for this research. Bumiputera accountants consist of only 8.42% of the total registered accountants in Malaysia. The private colleges or universities are not chosen since they are more focused on students passing the professional programmes, thus their priority is to make profits and they are less concerned of the personal development of the students.

This paper discusses the views of fourteen interviewees gathered from fourteen open-ended questions conducted during the period of three months from January 2017 to March 2017. The fourteen interviewees who participated in this research comprised of junior lecturers, senior lecturers and associate professors who teach the professional accounting programs in Universiti Teknologi MARA (UiTM), Malaysia. The number of lecturers in the department of professional accounting studies is twenty, and fourteen of the lecturers agreed to participate. Interviews were transcribed to generate facts. The data were then coded manually and analysed to determine the answers to the research questions. The data were then coded manually and analysed to determine the answers to the research questions. All of the above interviewees are actively involved in teaching professional accounting students who mostly join the programs after their high school or they are fresh graduates with Bachelor of Accounting with no working experience, and therefore they can provide rich explanations on the teaching practices. All of the interviewees were found to have a strong passion in teaching the professional accounting education thereby providing fruitful insights into this current research. The interviewees were coded as P1(senior lecturer), P2(lecturer), P3(lecturer), P4(associate professor), P5(associate professor), P6 (lecturer), P7(lecturer), P8 (senior lecturer), P9(lecturer), P10(associate professor), P11(lecturer), P12(senior lecturer), P13(lecturer), P14(associate professor) to represent the opinion from the interviewees. Parts of the findings are reported in this paper in the following section.

### **4. FINDINGS**

This section documents the interviewees' views in relation to the application of student-centered pedagogy in professional accounting education. The analysis starts with their views on understanding of student-centered pedagogy and whether it can be applied to the delivery of courses in professional accounting education. Then, the interviewees' views on the challenges in implementing students centered pedagogy in the professional accounting education in Malaysia are further analyzed.

#### **4.1 Student Centered Pedagogy in Professional Accounting Education**

It seems that lecturers understand the difference between student-centered pedagogy and teacher- entered pedagogy as the university has started with awareness activities for lecturers on the latest techniques in teaching. Employability of graduates is one of the missions of the university. Similarly, the International Education Standard (IES) 3 has spelt out the requirements for candidates to possess in order to become professional accountants in an increasingly complex and demanding environment. For them to survive as successful accountants, candidates are urged to have a combination of intellectual skills, functional skills, interpersonal and communication, personal, organizational and business management skills (IFAC, 2017). Prior studies indicate that teacher-centered pedagogy has been successful in producing

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<sup>4</sup> The Universiti Teknologi MARA is established pursuant to and in accordance with the provisions of Article 153 of the Federal Constitution that safeguards "the special position of the Malays and the natives of Sabah and Sarawak" (The Commissioner of Law Revision, Malaysia. 2006).

bookkeepers, however the approach may be less effective, given the changing role of accountants in the dynamic business environment (Cotzee and Schmulian, 2012). Therefore, recent literature have recommended student-centered pedagogy as the approach that encourages “interactivity, application of prior knowledge, connecting the theoretical to real-world situations, and using relevance and efficacy to assess information” which are to be adopted by accounting educators (Joshi and Chugh, 2009). This is consistent with the findings of the research where a majority (10) of the interviewees is positive with the approach of student-centered approach.

As P3 said:

*“The normal lecture where the lecturers just explain the study materials has become old-fashioned. Students would rather respond better and give better concentration to the use of technology and also activities that are more interactive and require participation on their part”.*

This is agreed by P8:

*“Yes, it exposes students to real or actual perspective of business with issues and challenges they would face that should be resolved and also to test students’ ability to apply their knowledge and skills learned in addressing real business issues.”*

Nevertheless, some (3) interviewees prefer the integration of both approaches. This is in tandem with prior literature’s suggestion to merge the two approaches depending on the learning objective of the subject (Cotzee and Schmulian, 2011; Cotzee and Schmulian, 2012)

As indicated by P1:

*“An integration of all those techniques will enable a teacher to deal effectively with all types of students where students are becoming independent learners and ultimately to be in charge of their own education.”*

The merging of the two approaches is important according to P6, in getting the students to understand the topics and helping them to enhance their soft skills and employability. A single pedagogical approach cannot necessarily satisfy the education requirements (Bonner, 1999). Principle-based subject may suit student-centered pedagogy, whereas rule-based subjects possibly will fit teacher-centered pedagogy (Coetzee and Schmulian 2011).

By observing the pattern of the responses, the associate professors who have a number of years of experience in teaching seem to be doubtful in the effectiveness of students-centered pedagogy in professional accounting education. P5 noted that the techniques can be done after some basic knowledge of the subject matter has been classified to students and they must be properly guided while P10 disagreed and was not ready with the approach. The reason for the tendency for associate professors to be less confident with student-centered pedagogy is acknowledged by Wright (2011) that indicates resistance to student-centered pedagogy is inevitable from various parties. Additionally, P11 also mentioned that the students centered pedagogy can be demanding especially for the senior lecturers as they are comfortable with the same style of teaching. This is consistent with the contention by Kirstein and Kunz (2015) that indicated as one of the challenges is that, an ageing faculty that is resistant to untested change. From this research, it is also found that, the younger generation of lecturers is willing to adopt the new approach while many of the associate professors, being experienced and have in many years of teaching are unwilling to adopt and resisted the approach. The following section discusses more of the challenges in implementing the students-centered pedagogy.

## 4.2 Challenges

The mission of the Ministry of Education to create a higher education system that ranks among the world’s leading education systems and that enables Malaysia to compete in the global economy, has given birth to the ‘Malaysia Education Blueprint 2015- 2025’ which encouraged the independent and self-managed learning, thus the acquisition of knowledge must be flexible in conjunction with the advances in technology and growth of information (MOE, 2015). In that case, with the aspiration of ministry together with the endorsement from the literature, this has directed universities in Malaysia to embrace student-centered pedagogy and innovative education to empower students and enable them to take charge of their education.

Many have adopted the approaches of flexible-learning, blended learning, i-Learn, Massive Open Online Course (MOOC) into the course design. As professional accounting education is still in a dilemma,

whether it sits under university's tertiary education or the professional accounting association, the adoption of new and innovative delivery methods is still slow at this professional accounting education level in this country. One of the difficulties to change is due to the alumni performance in the professional accountancy field and the ability of the department to maintain the accreditation status with the professional accountancy bodies. The alumni have undergone teacher-centered pedagogy and proven to have dominated the classes of professional accounting education with little attention on long-term career success. Thus, if there is any change to the status quo, it will surely be challenged. This is evidenced from the responses of the interviewees. The respondent questions about the readiness of students to be familiar with student-centered pedagogy as P13 said:

*"There is an English adage which says that "you can take the horse to the water; but you cannot force it to drink". Student-centered pedagogy is based on the premise that most, if not all students actively take part in the teaching and learning process. They should have interest, zeal and thirst for seeking knowledge. That is easier said than done. It is not too difficult for teachers to adopt this pedagogy but, whether the students are ready to "buy" this idea."*

The respond is consistent with the contention by O'Sullivan (2004) in Nik Ahmad and Sulaiman (2013) that doubts the effectiveness of student-centered pedagogy in the developing country where the learning environment is more passive. Prior literature has largely examined the usefulness of students centered pedagogy in active leaning environment of western countries. This is supported by P3, P6 and P7 that the students are heavily dependent on the lecturers. The lack of confidence in student-centered pedagogy is inevitable as the teacher-centered approach has successfully produced alumni of professional accounting examinations and the graduates are much sought after in the industry (Cotzee and Schmulian, 2012). However, Kristen and Kunz (2015) contended that students from this new electronic-communication-device-dependent generation are different from the earlier generations in their outlook and in the way they learn, suggesting the academic to find innovative ways to equip them.

Another critical challenge to the adoption of student-centered approach is the professional accounting education itself is too examination-based where the examinations are externally prepared by the professional bodies where lecturers do not give any final assessment. Furthermore, as mentioned in the literature review, the syllabus of professional accounting education is very wide. To the young students, what is important to them is to pass the examinations. Flood and Wilson (2008) argued that the pressure for professional accounting students to pass the examination is pervasive and this is more critical to students rather than internalizing the knowledge and concepts taught. As P2 mentioned:

*"Students are too focused on just passing the examinations rather than understanding the subject matter thoroughly and students are not interested and not willing to participate in class activities that are not going to add value or give additional marks to their final examinations".*

P4 agreed by adding that the professional accounting education has extensive syllabus coverage, consume high amount of learning time in understanding and application to answer questions. It seemed that the contention by Power (1991) is still relevant till today. According to him, the focus of professional accounting educators is on how best to pass the examination and techniques on how to score high marks in the examination in the most efficient manner possible. Therefore, the focus in professional accounting education is inconsistent with what the literatures prescribed. Although the literature prescribed the appropriate method which is student-centered pedagogy, the confusion in the situation of professional accounting may result a departure from the ideal in the real world (Cotzee and Schmulian, 2012).

## 5. CONCLUSION

This paper investigated whether student-centered pedagogy as recommended by prior literature is suitable for the professional accounting education from the lens of professional accounting lecturers. The study is significant as professional accounting education is very much associated with passing examinations, thus teacher centered pedagogy has been very much adopted. Our finding on the adopting of student-centered pedagogy in professional accounting education reveals the overwhelmingly different view from the younger generation of lecturers while the older generation of lecturers is doubtful towards the approach. The finding is consistent with the contention by Wright (2011) and the finding of Kirstein and Kunz (2015) for the resistance to change from the ageing faculty. In addition, the respondents agree on the merging of the two approaches in delivering the professional accounting education, which is consistent with the views of Cotzee and Schmulian (2011) and Cotzee and Schmulian (2012).

Despite the readiness of young lecturers to adopt student-centered pedagogy, we also find substantial challenges in implementing the system. Among the challenges are passive learning environment in the development countries, exam-orientation of professional accounting education and extensive syllabus coverage. The findings in this study open avenues for further research to clarify the effective approach in delivering professional accounting education. Professional accounting education plays an important role in developing the countries as the profession is highly regarded. Our results add to a flourishing stream of empirical research on the topic of pedagogical approaches in accounting education, showing that improvements need to be done in line with the development in the profession, technology and economy. However, the principal contribution of this analysis is to provide more direct views of the front-line educators in professional accounting education where the program is not much research and documented. This paper provides support for the view that to a certain extent student-centered pedagogy can be implemented together with the teacher-centered pedagogy in order to address the balanced demand from the market for the holistic graduates and the examination orientation of professional accounting education. This is because some adequate foundation must be given not only for them to pass the examination and get the job but also to contribute to their long-term career success. Indeed, the study has significantly contributed to the literature on professional accounting education.

The practical implications of our study are two-fold. Firstly, as given the emphasis by the regulators in the country, it is undeniable that it is very important for accountants in Malaysia to possess professional accounting qualifications. Our findings in this paper offer insights and additional guidance for regulators, policy-makers and education designers or institutions in devising the accounting education system in emerging countries like Malaysia, where the learning environment is more passive. The current professional accounting education must be thoroughly understood before redesigning the system (Coetzee and Schmulian, 2012). Secondly, our findings of this paper give guidance to accounting educators, parents and students to choose which path that is most beneficial for students to become successful accountants in future. With the findings, they may want to choose to do internship while studying, choose the programs that offer soft skills accumulation or to consider having a degree in accounting before embarking into gaining professional accounting qualifications. The way forward is, improvements must be done in the delivery of professional accounting education not only to ensure that graduates are equipped with technical knowledge, but are also equipped with holistic values which can contribute to long-term success in career and life.

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