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# Addressing the Basics: Academics' View of the Purpose of Higher Education

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## Abstract

*A number of changes have occurred in the higher education sector under the auspices of quality and quality improvement. Much of this change has resulted in a compliance-driven environment (more measures, more meetings, more form-filling and less time for the core activities of teaching and research). It is an environment that seeks to assure all and sundry of the quality of academic programs. Anecdotally, many academics are not convinced that the current systems do, indeed, assure quality. The reasons for this may be many and varied. One suggestion is that differences in perceptions about the purpose of higher education inevitably lead to differences in the definition of quality itself and consequently, differences in systems designed to assure that quality. Understanding what academics think about the purpose of higher education may provide some clues about how they consider quality should be defined.*

*In this research, the focus is on the views of academic accountants in Australia, defined as: academics whose main discipline area is accounting and who are involved in accounting education at an Australian university. The findings of this research show that the respondent group do, in fact, view the purpose of higher education currently promoted in their schools/departments differently from the purpose that they consider ought to be promoted. Such fundamental differences have the potential to influence the motivation and effectiveness of staff undertaking core activities in Australian universities. In addition, articulating the views of this important stakeholder group also has the potential to ensure that their views are considered in the discussions around purpose, quality and performance measures in higher education – all of which impact on the working lives of academic accountants in Australian universities.*

## Introduction

Quality in higher education is an increasingly contentious and debated issue. Not only because of the links between quality (however defined) and government funding. More importantly, quality lies at the heart of academic work. For this reason, the views of academics on issues around quality in higher education are critical to the debate.

The aim of the major empirical research, of which this paper is one part, was to explain a view of quality in accounting education from the perspective of one stakeholder group – academic accountants. The research problem investigated was: ***What are academic accountants' views about quality in accounting education?***

The framing of this question as the research problem acknowledges the difficulties associated with the identification and articulation of this important stakeholder group's views. To date, there is no evidence in the literature of empirical research that has sought to address this problem from the unique perspective of academic accountants. Yet, for those of us working in higher education, it seems abundantly clear that if issues of quality are to be explored, it is those in the academy closest to the student-academic interface that are uniquely placed to provide informed comment.

The discussion presented in this paper reflects two perspectives from academic accountants – their beliefs (what is currently occurring in their schools/departments) and their attitudes (what ought to be occurring). This line of inquiry reflects anecdotal evidence that many academics are concerned, and to some extent disheartened by the changing environment in which they operate. For many, the environment is compliance driven, market focussed and under-resourced.

The paper is organised as follows. First, the literature supporting the focus on academics as a critical stakeholder group is discussed. This is followed by a brief overview of the literature around the purpose of higher education and justification for the selection of the organising framework provided by Barnett (1992a, 1992b), for the research reported in this paper. The research method follows and research questions are developed. Analyses of the data are provided, followed by a discussion section and conclusion, including limitations of the study and areas for further research.

## The Importance of Academics' Views

Whilst an academic may be part of several groups within a university, for example, a discipline teaching-group, a research concentration group and/or committees at

faculty or university level several authors agree that it is the local level, the school/department that hosts the discipline, that is the main activity system of most academics (Becher 1987, Knight 2000, Newton 2001, Nixon 1996, Simsek 1994, Trowler 1998). As Wilson (1996) states:

The quality of a university is of course critically dependent on the quality of its academic staff, who perform the research and teaching and interact with students (p. 156).

Wilson's (1996) view is supported by other authors who acknowledge the behaviour of academics as the most critical issue to consider in determining the ultimate performance of an institution (Coaldrake & Stedman 1999, Marginson 2000, McInnes 1992, McInnes et al. 1994). This behaviour occurs primarily in the main activity system for the academic: their schools/departments.

Whilst as part of this empirical investigation research questions are developed, data are analysed and research questions are answered, the following quotation from Giertz (2001) encapsulates the researcher's view of the primary aim and justification for this investigation.

If a point of view will be paid attention to in negotiation it will have to be clearly formulated and convincingly presented. Discussions about quality in higher education often lack clear formulations of the different alternatives. For instance, academics sometimes expect to have their view accepted ('we are the experts') without having to formulate it (it cannot be put into words but 'we know it when we see it'). In a situation where there are many stakeholders and several competing perspectives all claiming supremacy this is not an advisable strategy. A conception that cannot be convincingly explained is a sure loser. The more clearly and convincingly a perspective is described and motivated, the better the possibility to influence what will be regarded as quality in higher education... (p. 6).

The aim of this empirical research is to explain 'clearly and convincingly' a view of the purpose of higher education from the perspective of one stakeholder group – academic accountants. The potential for this outcome to influence and inform those charged with managing the changing higher education sector is one of the intended outcomes of the research.

## The Purpose of Higher Education

The purpose of higher education is a contested issue (Barnett 1992a, Barnett 1992b, Beard 1999, Coady 2000, Gale 2000, Harvey & Green 1993, Heath 2000, McInnes 2000, Middlehurst 1992) because the purpose of a university underpins academic values. However, identifying, articulating and critiquing the views of others about the purpose of higher education are not the focus of this paper. More importantly, the focus is on identifying the views of a key stakeholder group – academic accountants. This is a view previously omitted from the discussion in the literature.

Barnett (1992a) describes a link between the individual perceptions of: (1) the purpose of higher education; (2) views on quality; and, (3) related measures of performance. This relationship is described as a principle:

That is, behind our sense of what constitutes quality, there lies – whether explicitly formed or tacitly held – a view as the ends that higher education should serve. In turn those prior conceptions will generate different methodologies for evaluating quality, and in particular will sponsor alternative sets of performance indicators (Barnett 1992a, p. 5).

It is this relationship that underpins this research, designed to understand how academics view the purpose of higher education. Barnett is not alone in this view. Middlehurst (1992) suggests that fundamental questions are raised about the function and purpose of public sector institutions (including higher education) when aspects of quality are considered.

For example, in Australia, the purposes of higher education are described in the Higher Education Report for the 2003–2005 Triennium (Commonwealth Department of Education Science & Training 2002). As the purpose of higher education is an important aspect of the discussion in this paper, the relevant section from the above-mentioned report is reproduced below, in full.

The Government regards higher education as contributing to the fulfilment of human and societal potential, the advancement of knowledge and social and economic progress. The main purposes of higher education are to:

- inspire and enable individuals to develop their capabilities to the highest potential throughout their lives (for personal growth and fulfilment, for effective participation in the workforce and for the benefit of the economy and society);
- advance knowledge and understanding;

- aid the application of knowledge and understanding to the benefit of the economy and society;
- enable individuals to adapt and learn, consistent with the needs of an adaptable knowledge-based economy at local, regional and national levels; and
- enable individuals to contribute to a democratic, civilised society and promote the tolerance and debate that underpins it (p. 1).

If, as Barnett (1992b) suggests, these prescribed purposes of higher education influence conceptions of quality and the methodologies developed to evaluate and monitor quality in higher education, then there is clear potential for the development of complex quality assurance systems aligned to the purposes of higher education stated above. For those of us involved in the higher education sector, the development of these complex systems, designed to assure quality, are often criticised as being irrelevant and little more than yet another compliance activity imposed by administrators.

The motivation to first identify academic accountants' beliefs and attitudes about the purpose of higher education lies in the potential to then identify the perceptions of the same group about quality, and ultimately, the appropriate performance measures of that quality.

In developing the survey instrument for gathering information about purpose, the work of Barnett (1992a, 1992b) provides an organising framework. Barnett (1992a, p. 4) distinguishes between 'dominant and marginal perceptions of the purpose of higher education'. This distinction is elaborated in his publication titled: *Improving Higher Education* (Barnett 1992b). He suggests that four dominant concepts of higher education underlie contemporary approaches to, and definitions of, quality. These are: the production of highly qualified manpower; a training ground for researchers; the efficient management of teaching provision; and a matter of extending life chances. These conceptions are primarily systems-based and focus on aspects of access and labour market provision. This 'contemporary approach' is derived from a point of view external to the educational process.

A different conception of the purpose of higher education is considered when the focus is on the educational process and individual student development. Here, four marginal perceptions of the purpose of higher education are described by Barnett (1992b) as: a continuing, never ending learning experience; the development of an individual's autonomy and integrity; the formation of intellectual abilities and perspectives; and the development of critical reasoning. Barnett (1992b, p. 23) suggests that these conceptions are:

‘...conceptually connected with the internal purpose and nature of the educational process, with the intended character of the student’s development, and with the accompanying student experience that will help to foster that development.’

For this study, Barnett provides the organising framework to consider a variety of views on the complex issue of the purpose of higher education.

## Research Questions and Method

The following two research questions are addressed in this paper.

- 1 What are the beliefs and attitudes of academic accountants about the *purpose of higher education*?**
- 2 Is there a *difference between the beliefs and attitudes* of academic accountants about the purpose of higher education?**

Research question 1 is descriptive and is examined using frequency counts to identify means and ranks. Appropriate research propositions and null hypotheses will be developed to test research question 2.

### Research Method

The method for this investigation was influenced by two key concerns – the target audience for the research outcomes and the position of the researcher as a ‘cultural insider’.

First, an important aim of this research is to deliver research findings that are not only of interest to, but attract the attention of, administrators and policy makers. In the current, evidentiary-based-performance context that is higher education, reporting research findings in a quantitative format that is more readily comprehended and understood by administrators and policy-makers is a desired outcome of this current project. Second, the group of academics of prime interest in this research are academic accountants (accounting is the primary discipline of the author). Researcher independence is important to ensure that the research outcomes are, to the extent possible, viewed as unbiased.

With these key considerations in mind, a survey method was adopted. To achieve a breadth of responses, consideration was given to the viability of surveying all academic accountants: that is, conducting a census, by collecting information about each member of the group – the population (de Vaus 1995). However, a data base

identifying the population was not readily available. Therefore the desired breadth of responses were achieved using the Wiley Directory of Accounting (2002-2003). This is a publicly available data-base which contains information about academics teaching in accounting and related disciplines (such as finance and company law) at universities in Australia and New Zealand. The directory is ordered alphabetically and arranged under headings of the University's school/department. The listing has been in existence for approximately 10 years. It is updated annually via a request from Wiley to the relevant school or department. The Directory is a well known and valued publication in higher education in Australia, providing authoritative data compiled locally, and provides information about business academics not available in other publications. A postal survey was distributed to over 800 academics at 39 Australian universities in August 2003. Responses were received from 231 academic accountants from 36 universities. This represents a 28.1% response rate.

### **The Purpose of Higher Education – Comparing Beliefs and Attitudes**

Eight statements about the purpose of higher education, using the framework provided by Barnett (1992a, 1992b) were used to gather data to address the first research question: **What are the beliefs and attitudes of academic accountants about the purpose of HE?** One question sought responses from academic accountants about their beliefs – *what is currently portrayed as the purpose of higher education*. A second question, using the same eight statements about the purpose of higher education sought responses about their attitudes – *what ought to be the purpose of higher education*. Throughout the questionnaire a 1-5 Likert scale was used where 1 is 'strongly disagree', 2 is 'disagree', 3 is 'neutral', 4 is 'agree' and 5 is 'strongly agree'.

In Table 1 the mean score and mean rank of respondent beliefs and attitudes for each of the eight statements are summarised. The purpose of this Table is to highlight differences in frequency counts and mean ranking in the beliefs (what is) and attitudes (what ought to be) of respondents.

Column 2 reveals that academic accountants most often agreed that the purposes of higher education currently promoted in their school/department are:

- the provision of work ready graduates (84%),
- delivering efficient teaching (75%),
- extending opportunities for individuals (62%),
- promoting lifelong learning (59%),
- assisting the formation of intellectual abilities and perspectives (58%), and
- developing critical reasoning (59%).

|                                                                    | Beliefs<br>(What is promoted) |          | Attitudes<br>(What should be promoted) |          |
|--------------------------------------------------------------------|-------------------------------|----------|----------------------------------------|----------|
|                                                                    | Mean (1)                      | Rank (2) | Mean (3)                               | Rank (4) |
| 1. Provide work-ready graduates                                    | 4.10                          | 1        | 3.83                                   | 7        |
| 2. Deliver efficient teaching                                      | 3.86                          | 2        | 3.98                                   | 6        |
| 3. Extend opportunities for the individual                         | 3.59                          | 3        | 4.32                                   | 5        |
| 4. Promote life-long learning                                      | 3.58                          | 4        | 4.64                                   | =2       |
| 5. Assist the formation of intellectual abilities and perspectives | 3.53                          | 5        | 4.64                                   | =2       |
| 6. Develop critical reasoning                                      | 3.51                          | 6        | 4.75                                   | 1        |
| 7. Develop an individual's autonomy and integrity                  | 3.29                          | 7        | 4.51                                   | 4        |
| 8. Train applied researchers                                       | 2.86                          | 8        | 3.74                                   | 8        |

**Table 1**  
**The Purpose of Higher Education – Mean Responses (Beliefs and Attitudes)**

Minor variations in the orders of the mean rank, and percentage of respondents who agreed/strongly agreed with each statement (bracketed percentages) arise as a result of the mean calculations being based on the 5-point Likert scale.

The level of agreement with the remaining two purposes is noticeably less:

- training applied researchers (27%), and
- developing an individual's autonomy and integrity (42%).

A different result is shown in Column 4, which reveals that academic accountants most often agreed that the purpose of higher education *ought to be* about:

- developing critical reasoning (99%),
- promoting lifelong learning (99%),
- assisting the formation of intellectual abilities and perspectives (99%),
- developing an individual's autonomy and integrity (93%), and
- extending opportunities for the individual (92%).

The level of agreement with the remaining three attributes falls substantially:

- providing work-ready graduates (73%),
- delivering efficient teaching (76%), and
- training applied researchers (66%).

It is worth noting that it is the relative rather than the absolute importance attached to each dimension that is the notable feature. This is because the listed purposes are derived from the literature as those purposes that are appropriate and relevant to

higher education, not conflicting. Differences between beliefs and attitudes of particular interest in Table 1 are re-stated in Table 2.

|                                 | Beliefs  |          | Attitudes |          |
|---------------------------------|----------|----------|-----------|----------|
|                                 | Mean (1) | Rank (2) | Mean (3)  | Rank (4) |
| 1. Provide work-ready graduates | 4.10     | 1        | 3.83      | 7        |
| 2. Deliver efficient teaching   | 3.86     | 2        | 3.98      | 6        |
| 6. Develop critical reasoning   | 3.51     | 6        | 4.75      | 1        |
| 8. Train applied researchers    | 2.86     | 8        | 3.74      | 8        |

**Table 2**  
**The Purpose of Higher Education – Key Differences in Mean Responses**  
**(Beliefs and Attitudes)**

Notably, in Table 2:

- the highest ranked belief is that the purpose of higher education is to provide work-ready graduates. This same purpose is ranked 7 when academic accountants consider what the purpose of higher education ought to be (attitudes).
- the delivery of efficient teaching, as a purpose of higher education that ought to be promoted, is ranked 6 (out of a possible 8). It is ranked 2 in terms of the purpose of higher education as it is currently portrayed.
- respondents indicated that the development of critical reasoning ought to be the most important purpose of higher education yet it is ranked 5 in terms of how it is perceived in the current environment.
- the mean responses of academic accountants about beliefs and attitudes were ranked equally on only one aspect – the training of applied researchers. Respondents ranked this aspect last (8), in terms of both their beliefs and attitudes.

Differences in the mean results indicate that academic accountants have different views about the purpose of higher education currently portrayed in their schools/departments (beliefs), and what they consider ought to be the purpose of higher education (attitudes). That is, a gap exists between what academic accountants perceive the extant situation to be in their work environment, and what they believe it ought to be. These differences may reflect or influence the perceptions of quality that academics believe are currently promoted and those that should be promoted in their environment.

For example, respondents indicated that in the current environment ‘providing work-ready graduates’ and ‘delivering efficient teaching’ were the two highest ranked dimensions from the eight considered. These dimensions align with Barnett’s (1992a, 1992b) concepts of higher education and underlying definition of quality that is

focussed on systems and labour market provision. The measurement of these aspects of quality may involve efficiency measures of teaching (input hours and outputs achieved) and graduate employment data. Primarily, these measures are quantitative and relatively easy to develop.

Alternatively, respondents indicated most often that the development of ‘critical thinking’, the ‘promotion of life-long learning’ and ‘the development of intellectual abilities’ ought to be the purposes of higher education. These dimensions align with Barnett’s (1992a, 1992b) concept of higher education and underlying definition of quality that is focussed around the educational process and the development of the student as an individual learner. Measuring the quality of these dimensions is somewhat more difficult than the measurement of the systems-based dimensions of quality previously discussed. The seemingly favoured quantitative measures of performance are not so readily appropriate, and just how does one measure critical thinking and life-long learning?

Having identified differences in the frequency counts and rankings of respondent beliefs and attitudes, further testing for any *significant differences* in those beliefs and attitudes follow.

## **Significant Differences**

Determining if there are significant differences between the beliefs and attitudes of academic accountants are reflected in research question 2 – Is there a difference between the beliefs and attitudes of academic accountants about the purpose of higher education? This research question can be re-stated as a proposition, which can then be tested using appropriately worded null hypotheses.

### **Research Proposition 1**

*Academic accountants’ beliefs and attitudes about the purpose of higher education are consistent.*

Analyses to test for significant differences were undertaken across the eight dimensions of purpose, previously listed in Table 1. To allow for this testing, the hypothesis is tested in eight specific forms (one for each dimension of purpose considered).

These eight hypotheses were tested using the Wilcoxon signed-rank test. An analysis of the distributions of these differences for each of the matched pairs shows that there is only one dimension with values at the extremes, indicating that the focus on means is a valid approach in that the results are not averaging out disparate groupings.

Application of the test (Table 3) reveals significant differences for each of the listed purposes of higher education at the 5% level, with the exception of one – deliver efficient teaching: Hypothesis Ho1C.

**a Based on positive ranks – mean rank of beliefs is greater than mean rank of attitudes**  
**b Based on negative ranks – mean rank of beliefs is lower than mean rank of attitudes**

|                        | Ho1A<br>Provide work-ready<br>graduates | Ho1B<br>Promote life-long<br>learning | Ho1C<br>Deliver efficient<br>teaching | Ho1D<br>Develop an<br>individual's<br>autonomy and<br>integrity |
|------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|-----------------------------------------------------------------|
| Z                      | -4.090(a)                               | -10.448(b)                            | -1.481(b)                             | -10.566(b)                                                      |
| Asymp. Sig. (2-tailed) | .000                                    | .000                                  | .139                                  | .000                                                            |

  

|                        | Ho1E<br>Train applied<br>researchers | Ho1F<br>Assist the formation<br>of intellectual<br>abilities and<br>perspectives | Ho1G<br>Extend opportunities<br>for the individual | Ho1H<br>Develop critical<br>reasoning |
|------------------------|--------------------------------------|----------------------------------------------------------------------------------|----------------------------------------------------|---------------------------------------|
| Z                      | -9.534(b)                            | -10.509(b)                                                                       | -8.796(b)                                          | -10.800(b)                            |
| Asymp. Sig. (2-tailed) | .000                                 | .000                                                                             | .000                                               | .000                                  |

**Table 3**  
**The Purpose Of Higher Education – Wilcoxon Tests (Beliefs and Attitudes)**

Overall, on the basis of rejecting 7 of the 8 null hypotheses, the research proposition that *academic accountants' beliefs and attitudes about the purpose of higher education are consistent* is not supported. Stated differently, the views of academic accountants about the purpose of higher education currently promoted in their schools/departments are significantly different from their views about what ought to be promoted as the purpose of higher education.

Where these differences exist, there is a potential for differences in the current definition of quality as portrayed in the current environment versus what the purpose of higher education ought to be. As a consequence, similar differences may also exist with respect to the systems designed to assure a particular conception of quality.

## Discussion

Findings of a lack of engagement with university systems, and a mistrust of senior management's focus on quality and its assessment and measurement, may be

explained by what has been found in this research. That is, clear differences in the way academic accountants see the purpose of higher education being promoted in their immediate working environment, and the way they consider it ought to be. Where these fundamental differences exist about the critical issue of 'purpose', a concept that goes to the heart of academic work, reports of a lack of engagement with quality assurance and improvement systems by academic staff can be considered from a different perspective. That is, a perspective that questions the underlying assumptions about purpose (and perhaps quality) often held by those developing quality assurance systems, rather than a simple assertion that academics are disinterested in the quality of their programs.

As previous research has suggested (Giertz 2000), academics are more likely to participate effectively in quality assurance systems that are designed to assure the attributes of quality *they deem important* – attributes which reflect their perceptions of what the purpose of higher education ought to be.

Academic accountants view the provision of work-ready graduates, delivering efficient teaching and extending opportunities for the individual as the key purposes of higher education currently *promoted*. Two of these three purposes were ranked very low in terms of academic accountants' views about what *ought to be* the purpose of higher education, namely, providing work-ready graduates (ranked 7 or second last) and delivering efficient teaching (ranked 6).

Academic accountants more often agreed that the purpose of higher education *ought to be* about developing critical reasoning, promoting lifelong learning and assisting the formation of intellectual abilities and perspectives. These dimensions are consistent with Barnett's (1992a, 1992b) 'marginal perspective' of higher education that is linked to the consideration of higher education as an educational process, focussed on the development of an individual's intellectual and life-long learning capabilities. This view is closely aligned to that of a transformative view of quality in higher education.

'The transformative notion of quality presupposes a fundamental purpose of higher education. It assumes that higher education must concern itself with transforming the life experiences of students, by enhancing or empowering them' (Harvey 1997, p. 140).

The transformative view of quality in accounting higher education will not likely be challenged. It is what higher education has always been, and will continue to be, whether for an elite few or many.

“Higher’ education is not merely ‘additional’ education; not simply more of what has gone before. The title signifies a particular kind and, indeed, level of intellectual attainment’ (Barnett 1992b, p. 17).

No Vice-Chancellor, external quality agency, university administrator or professional accounting body should dismiss this view. One of the challenges for academics, as those in the university closest to the student-academic interface, is to work towards explicitly stating at every opportunity and especially in formal documentation, their transformative view of quality. This view is based on their attitudes that the primary purpose of higher education ought to be about developing critical reasoning, promoting life-long learning and assisting students to develop their intellectual abilities and perspectives.

A second challenge is for academics in schools/departments to investigate further how this view might be accommodated in the existing, evidence-based higher education sector. The challenge for policy makers is that they recognise the legitimate voices of various stakeholders, particularly academics, in their discussions about the purpose of higher education, quality improvement and quality assurance policies for higher education. Should this not eventuate, there is a risk for universities that the large amounts of resources, both human and financial, currently dedicated to quality assurance and quality improvement programs, will result in little more than an exercise in compliance and form-filling. In this environment, there is potential for scant attention to be paid to addressing issues that are fundamental to ensuring quality in accounting education.

The findings that academic accountants have differing beliefs and attitudes about the purpose of higher education may provide further insights into the research of others who have highlighted varying behaviours of academics in response to university quality and quality assurance initiatives (Newton 1999, Trowler 1998, Vidovich 1998). These researchers found academics responding in a variety of ways to changes in their working environment, implemented under the auspices of quality, quality assurance and/or quality improvements. For example, Trowler (1998) investigated responses to a specific policy as the trigger for evaluating a changing HE environment. The researcher analysed academic responses to what was referred to as a ‘critical aspect of change’ – the credit framework.

Trowler distilled four broad categories of response from his data. Each group represents a type of behavioural response, not a type of academic (catering for the fact that some academics may move between these categories). The categories are labelled: sinking, swimming, using coping strategies, and policy reconstruction.

In the 'sinking' category, academic responses indicated some level of discontent with the current environment and an acceptance of the current situation. Respondents in this category '...engaged in conformity ritualism and even retreatism' (p. 114). In the 'swimming' category, responses provided evidence of academics that were content and accepting of the status quo; in fact, academics in this category 'thrived' on the changed conditions and viewed the new environment as one of opportunity. 'Using coping strategies' refers to responses indicating a level of discontent and an approach of working around or changing policy at the local level. The final category, 'policy reconstruction', describes a category of responses where academics work around or change policy at the local level and are contented to do so. Trowler refers to these academics as taking '...a robust approach to their working context, acting as movers and shakers' (p. 126).

If we accept that views about quality in higher education are influenced by perceptions about the purpose of higher education, then the design of quality assurance measures and systems will only be effective where they reflect a view of purpose and quality held by those actively engaged in core university activities – academics (Watty 2003).

## Conclusion

All too often it is convenient for those charged with the responsibility of managing the changing university environment to assume that academics at the school/department level lack interest in the quality agenda, and at times pay little more than scant attention to the multitude of quality assurance processes that abound. However, the findings of this research indicate that the potential for this may be rooted in fundamental differences in perceptions about the purpose of higher education. These are issues of substance in the working lives of academics, that strike at the heart of what it is to be an academic.

Further, the findings of this research affirm the importance of higher education as a 'higher' form of education; a form that leads to the development of graduate accountants who are critical thinkers and life-long learners. Whether there are adequate resources in the sector to support the development of these capabilities, not easily measured by the seemingly preferred quantitative measures, remains open to conjecture.

Regardless, it appears that academic accountants remain committed to a traditional view of the purpose of higher education. Perhaps it is others in the sector who need to re-assess their perceptions, or as a minimum, consider the views of this important stakeholder group in discussions about purpose and quality in higher education.

Considering the purpose of higher education is a complex and vexed question that is no doubt influenced by many factors not accounted for in the data gathered for this current study. This important aspect accounts for the primary limitation of this research. The decision to conduct a questionnaire survey was explained and justified previously. However, important insights about this complex issue would no doubt be gained as a result of the type of data that might be gathered using face-to-face interviews.

A second limitation of the study relates to the common criticism of self-selection in response to survey questionnaires. Whether a non-respondent has refused to participate in the survey or is simply indifferent with respect to the topic under investigation remains open to conjecture (Zigmund 2000).

When considering further research, the methodology adopted in this research may be applied across a variety of disciplines in the higher education sector. Research of this nature continues to address the important issue of articulating academics' views about important issues in higher education.

Having identified the views of academic accountants about the purpose of higher education, further research may identify their views about quality in accounting education specifically. After collecting and analysing that data, the espoused link between the purpose of higher education and definitions of quality (Barnett 1992a, 1992b) can be investigated.

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