Volume 22 Issue 8
Originally issued as D1

Global Journal of Management and Business Research: D
Accounting and Auditing
Volume 22 Issue 1 Version 1.0 Year 2022
Type: Double Blind Peer Reviewed International Research Journal
Publisher: Global Journals
Online ISSN: 2249-4588 & Print ISSN: 0975-5853

A Literature Review on the Continuing Professional Development (CPD) for Accounting Teachers: Perspective of Government Colleges in Bangladesh

By Md. Rabiul Awal
Directorate of Secondary and Higher Education (DSHE)

Abstract- Teachers' Continuing Professional Development (CPD) is a highly discussed issue nowadays worldwide due to its significant role in upholding the professional skills of the faculties. Continuing professional development (CPD) is easy to recognize but relatively difficult to define. Because of its formal and informal practices, the scope and concept of the CPD surround theoretical and empirical controversy. Dissimilar concepts of formal training and in-service learning make the issue more confusing. However, Day's (1999) definition of CPD covers each behavior that aims to bring changes in the classrooms. In Bangladesh, teachers' continuing professional development (CPD) is yet to get appropriate attention from teachers, institutional authorities, and education policy planners.

Keywords: *CPD, teaching, accounting, bangladesh.*

GJMBR-D Classification: *DDC Code: 375.001 LCC Code: LB2806.15*



Strictly as per the compliance and regulations of:

© 2022. Md. Rabiul Awal. This research/review article is distributed under the terms of the Attribution-NonCommercial-NoDerivatives 4.0 International (CC BY-NC-ND 4.0). You must give appropriate credit to authors and reference this article if parts of the article are reproduced in any manner. Applicable licensing terms are at https://creativecommons.org/licenses/by-nc-nd/4.0/.

A Literature Review on the Continuing Professional Development (CPD) for Accounting Teachers: Perspective of Government Colleges in Bangladesh

Md. Rabiul Awal

Abstract- Teachers' Continuing Professional Development (CPD) is a highly discussed issue nowadays worldwide due to its significant role in upholding the professional skills of the faculties. Continuing professional development (CPD) is easy to recognize but relatively difficult to define. Because of its formal and informal practices, the scope and concept of the CPD surround theoretical and empirical controversy. Dissimilar concepts of formal training and in-service learning make the issue more confusing. However, Day's (1999) definition of CPD covers each behavior that aims to bring changes in the classrooms. In Bangladesh, teachers' continuing professional development (CPD) is yet to get appropriate attention from teachers, institutional authorities, and education policy planners. This study aims to examine the existing literature on the CPD of accounting teachers and mainly concentrate on the perspective of the government colleges in Bangladesh. In the end, this study puts forward specific recommendations for training providers, policymakers, and educational institutions to implement more CPD programs for accounting teachers in Bangladesh.

Keywords: CPD, teaching, accounting, bangladesh.

I. Introduction

The concept of teaching is constantly being updated with the emergence of new theories, knowledge, and needs. Furthermore, due to the frequent updates in accounting practices and the growing expansion of the corporate world; an accounting educator needs to transform from a continuing education model to continuing professional development (CPD) so that accounting teachers can conduct up-to-date and effective accounting classes to the best of their knowledge. The current modernism demands the high professional skills of teachers to convince the learners, guardians, and their serving institutions. Continuous skill development is a prerequisite for an accounting teacher because he deals with students from different academic backdrops. It is highly expected that an efficient accounting teacher possesses some essential attributes such as familiarity with the changing business trends, familiarity with modern technology, managing students and managing time well, and having some soft skills for example short answers to students' questions.CPD for accounting teachers is essential for successful teaching-learning, and for satisfying the demand of the current era (Umar & Fayyaz, 2017). CPD is an unending, planned, and lifelong learning process through which teachers can enrich their personal and professional efficiencies and advance their understandings, skills, and practices, leading to self-empowerment, and improving the institutions as well as students. (Padwad, Amol, Dixit, and Krishna, 2011). Continuous professional development processes assist the teachers in keeping their professional skills as well as knowledge up to date and finding the latest methods of teaching to students. Teachers who have a long teaching career are generally reluctant to modify their teaching style, but CPD can help such teachers keep abreast of new developments in education and change their teaching methods (Hyatt, 2017).

Author: Assistant Professor in Accounting, Officer on Special Duty (OSD) Directorate of Secondary & Higher Education (DSHE), Bangladesh. e-mail: awalrabiulais@gmail.com

II. Literature Reviews

The continuing professional development of the teachers enhances teaching strategies, expands content skills, develops accountability and dedication to guide students with new knowledge as they adapt to the aspirations of modern society. CPD is one of the key factors in ensuring effective teaching. Umar & Fayyaz (2017) states that there is no alternative to continuing professional development for effective teaching, especially teachers of accounting discipline, as they have to deal with many students who do not possess prior accounting knowledge. Carrington and Robinson (2002) claim professional development of the teachers is ensured when it is a continuing process through which new knowledge originates that brings positive changes in schools. Learning throughout the career is a fundamental responsibility for the accountants who join professional organizations. International Education Standards (IES 7) require professionals must be skillful and grow the expertise needed to carry out the professional responsibilities. Ravenscroft and Rebele (2008) recognized the significance of accounting studies and argue that in rapid-expanding economies, accounting education plays the dominant role.

© 2022 Global Journals

Analyzing the success indicators of a teaching career, Wygal et al. (2014) claim that devotion to the profession, communicative skill, preparing for class, and ability to connect the content with real situations are vital factors in professional competence. Alam & Hoque (2010) argues teachers must associate themselves with the excellence of dedication and become resourceful. They further stated that teachers should be involved in various professional skills improvement programs that can positively impact teachers' knowledge, attitudes, values, schooling practices, and students' ultimate success. Continuing professional development of the teachers improves the contents' quality, widens the subject knowledge, and enhances classroom management as well as student-assessment capacity. CPD also allows a teacher to critically evaluate self-performance, contents, pedagogy, and the learners. Smylie (1995) argues that it is not enough for teachers to acquire sole subject knowledge and its teaching techniques, their attitudes, and theories of actions need to be changed as well. Guskey (2000) argues that changes in teachers' attitudes and values result in a transformation into practices, and teachers see the effect of that transformation in practices on the learning outcomes of the learners. Continuous professional development makes a difference in the teaching style of the teacher and the achievement of the students in the school. Knight (2002) recommends that continuing professional development programs are vital for teachers because school is the main center of learning rather than workshops and courses. Additionally, Earley & Porritt (2014) state that teachers' CPD positively influences education institutions, and this influence is vital where instructors and pupils are interconnected, and school administration promotes a pleasant learning environment. Boyle et al. (2015) investigated the knowledge and attitudes of the accounting faculties in the United States and explored the fact that teachers are satisfied with the current academic understanding, but in most cases, they require teaching-oriented training, counseling, and contribution to research to maximize career achievement and self-improvement. Mokhele and Jita (2012) suggest that CPD develops personal skills that are significant to teachers for career development. However, Sywelem and Witte (2013) disagree with the view that CPD programs are mainly designed to update the teachers' pedagogical understanding with a partial focus on teachers' improvement; rather they consider these views as a narrow understanding of CPD. According to Sywelem & Witte (2013), CPD is a more profound, wide-ranging, and long-term process where a participant continually enhances not only his professional skills but also his thinking, understanding, and maturity.

In a country like Bangladesh, teachers' professional development is a significant concern. Shohel and Banks (2010) argue that Bangladesh has not yet been successful in ensuring basic education for the citizens. One-fifth of teachers in Bangladesh do not yet have the minimum teaching skills (UIS 2006 cited in Shohel and Banks, 2010), but efficient teaching skill is the key to the success of the global movement Education for All (EFA). Borko, (2004) claims enhancement of teaching may not be possible without enhancing the quality of teachers. In line with Borko, Lindberg (2011) argues that it is imperative to strengthen the quality of teachers by arranging more CPD programs to improve the excellence of their teaching. A teacher who has more options to learn can offer more opportunities for his students as well as for his institution. Some CPD literature claims that well-organized CPD plays a significant role in enhancing student success and enhancing the reputation of the institution (Opfer and Pedder, 2010), improving teachers' understanding (Miller and Glover, 2007), and modifying teachers' thoughts and beliefs (Cordingley et al., 2005).

III. CPD Activities of Accounting Teachers

CPD not only means formal learning but also informal learning activities that help a professional to develop his or her skills, knowledge, and professional skills. There are many learning activities that can be considered CPD activities for accounting teachers, such as subject-based training for existing teachers, admission into higher education as training, connecting with professional links, reading journal articles and books, attending seminars and conferences, participating in workshops, etc. Subject-based training for existing accounting teachers is a common CPD activity in Bangladesh. Generally, the National University of Bangladesh conducts subject-based training programs for in-service college teachers in Bangladesh. In-service accounting teachers in Bangladesh can also get admission into various degree programs at local and foreign universities including ACCA and CMA courses. Moreover, many teachers can be admitted into B. Ed and M.Ed. programs as well as in some short courses through distance learning and e-learning system. The simplest form of CPD activities for accounting teachers is reading accounting books and business articles regularly. Regular reading of business and accounting articles makes it easy to keep up to date with the latest information and regulations of accounting and business. Another easy way to enrich teaching skills is to attend regular seminars and conferences. International and national conferences allow new and older teachers to exchange ideas and opinions and an excellent basis for networking. Professional networking can be a meaningful source of CPD because it offers opportunities for professional development. Participating in workshops is one of the ways to achieve professional excellence. Workshops can develop skills in specific

© 2022 Global Journals

areas by providing ways to increase the latest knowledge, ideas and spread the best practices. Present teaching-learning activities are mostly technology-dependent. When a teacher prepares class content with the help of information & communication technology (ICT) the interest of the students towards learning increases significantly, hence, teachers need to participate in training programs on information & communication technology (ICT) as a part of CPD and must be aware of the new technological advances in their profession.

Realizing the importance of continuing professional development of teachers, Bangladesh has included several clauses about teacher training in the National Education Policy-2010. But, because of the state's financial constraints and lack of attention, college teachers in Bangladesh are not getting the required professional training. As a result, the teaching profession may face a crisis in the future in Bangladesh. Organizing the required number of CPD programs can be an important tool in tackling this crisis. Currently, there are few programs for the professional development of the teachers but there are no follow-up initiatives for determining the level of success of these programs. To promote the professional development of the college teachers through training, a project named College Education Development Project (CEDP) was inaugurated in 2016 by the ministry of education Bangladesh. CEDP particularly focuses on the professional development of undergraduate college teachers who work at colleges that are affiliated with the National University (NU) in Bangladesh. Besides this project, the key institutions providing teachers' professional training in Bangladesh are National Academy for Educational Management (NAEM), Teachers Training Colleges (TTCs), and National University (NU) Bangladesh.

IV. Significance of CPD for Effective Accounting Teaching:

There is no alternative but regular CPD programs for effective teaching in undergraduate and postgraduate accounting classes because accounting education is governed by specific regulations and guidelines. Accounting teachers need to be familiar with the latest rules and standards of accounting through participating in regular CPD programs. The professional success of accounting teachers depends on the capacity of the teachers to be familiarized with the newest knowledge and to deliver that knowledge to the students in precise ways. Access to successful CPD programs motivates an instructor to be highly encouraged, self-confident, stimulated, and rewarded with more career satisfaction. When a teacher possesses these qualities, he is more likely to be inspired to help his students to achieve their best. Byrne and Flood (2003) investigated the causes of the expansion of accounting education explored that the growth of accounting education followed the growth of a country's economy and recommended that accounting teachers need more proficiency in the contemporary new age. Accounting teachers need to be more efficient, competent, and versatile to develop the same aptitudes among students other than the hosting nation (Lindahl Hall and Fanelli, 2002). Accounting teachers may be responsible for limiting the significance of accounting in society and the economy if they fail to ensure continuing professional development. Investigating the connection between student learning and the negative attitudes of accounting faculties, Stout and Wygal (2010) found that poor attitudes, unsuitable homework, poor lecturing skills, assessment errors, and instructors' adamant attitudes were common difficulties in the effective classroom practices. Awal (2022) claims that seriousness among the teachers and the style of their teaching influence students' academic success. Regular participation in CPD programs may help the accounting teachers to bring positive changes in their teaching styles. Moreover, prior pieces of research have revealed that when a teacher becomes a successful classroom instructor through CPD, students pay more attention to the classroom activities (Kunter et al. 2007) and attain higher positions (Freiberg et al. 2009; Stronge et al. 2011)..

V. Difficulties Associated with Teachers' CPD in Bangladesh

Professor Coe (2015) states that we do not know enough about the effect of teachers' CPD on students' learning outcomes, but the two things we do know are that the right type of CPD program can create enormous benefits for students, and most of the CPD programs conducted for teachers are not the right type. This statement hints that CPD for teachers is not easy and associated with several challenges. Difficulties associated with teachers' CPD in Bangladesh include:

- CPD functions for teachers are very limited in Bangladesh. Teachers in Bangladesh, especially in rural educational institutions where access to information technology is minimal, are generally less involved in CPD activities.
- Many teachers, especially the teachers who are close to retirement, are reluctant to participate in CPD. Richter et al. (2011) argue teachers who are close to the retirement stage have a tendency to lose commitment and career aspirations.
- Enrolment of a large number of students (about 100 or more) in each class and wrong expectations of the students about education demotivate teachers to upgrade professional skills. Due to large size classes, it seems to be difficult for the teachers to apply the ideas acquired from CPD. Furthermore,

© 2022 Global Journals

the majority of the pupils and guardians are running for better grade points, not interested in achieving academic skills (Rouf and Mohammad, 2017).

- Inadequate institutional assistance is a key challenge for implementing teachers' CPD in Bangladesh. CPD is relatively a neglected issue to the education administrations in Bangladesh. Sometimes education management neither inspires nor discourages teachers in attending CPDs.
- The burden of excessive duties is a major obstacle to teachers for participating in CPD activities. In Bangladesh, one teacher has to conduct many classes and many extracurricular activities. This type of workload generates time constraints for teachers to participate in CPD.
- No or poor ICT skill of the teachers is another challenge to participate in CPD programs. Nowadays most of the CPD programs are associated with basic technological knowledge, whereas a large number of teachers have very little experience in technology.

VI. Conclusion

Properly designed and well-distributed CPD is vital to accounting teachers as the role of an accountant changes over time. In many cases, an accountant simultaneously acts as a financial accountant, management accountant, and financial analyst that requires a larger understanding and skill of accounting, critical thinking abilities, and decision-making ability compared to the preceding age group. Technological progress affects the entire life of accounting professionals and those who teach accounting need to comprehend the current and future role of technology in accounting practice. Nelson, (1996) argues for a complete restructuring of the accounting profession because present manual accounting practice is no longer suitable in some cases as technology-assisted accounting practice has successfully substituted these manual practices. Accounting teaching styles are expected to be changed regularly following the changing role of accountants. With current developments in the business industry, being updated is invaluable for accounting teachers. Attending CPD programs can be a valuable tool for accounting teachers to meet the growing demand for updated accounting and business knowledge. CPD will maximize a teacher's potential by converting activities to practice and theories to exercise.

VII. Recommendations

To create more CPD opportunities for teachers and make the CPD program more effective, this study intends to make several recommendations to policymakers, education administrations, CPD planners, and finally for educators:

1. More institutional CPD activities should be conducted for college-level accounting teachers. If possible, CPD should be provided for accounting teachers in collaboration with professional accounting bodies such as The Institute of Cost and Management Accountants in Bangladesh (ICMAB) and The Institute of Chartered Accountants of Bangladesh (ICAB). In this, the teachers of accounting will get the opportunity to know directly about the practical application of accounting standards.
2. There should be an effective monitoring system at the institutional level to ensure that teachers receive CPD training and apply it in the classroom.
3. Rose & Reynolds (2007) state that whenever teachers can choose personal CPD focus, it has a positive effect on the teachers' motivation, eagerness, acceptance of new ideas, and greater interest in interacting with other teachers. Therefore, CPD programs for accounting teachers should be arranged according to the opinion and basic needs of the teachers.
4. To ensure the application of ideas gained from CPD programs it is imperative to change the classroom layout, class size, and class time regularly.
5. The Excess workload on teachers should be reduced to ensure that teachers can participate in CPD activities.
6. As all teachers cannot participate in the institutional CPD due to limited opportunities, teachers are recommended to get involved in peer mentoring and meet each other in their organization to discuss their needs.
7. Regular in-house training or workshops should be organized by the respective institutions to enhance the skills of teachers in using ICT technology as ICT knowledge is required to avail the CPD opportunities.

References Références Referencias

1. Awal, M. R. (2022). Perceived detrimental factors affecting undergraduate accounting students' academic performance. Journal of Education and Practice, 13(11), 76–80. https://doi.org/10.7176/jep/13-11-09.
2. Bernadine, G. G. K. (2019). Challenges Faced by Educators in the Implementation of Continuing Professional Teacher Development (CPTD): Gauteng Province. *Teacher Education in the 21st Century*. doi: 10.5772/intechopen.84836
3. Burchell, H., Dyson, J., & Rees, M. (2002). Making a difference: a study of the impact of continuing professional development on professional practice. *Journal of In-Service Education*, *28*(2), 219–230. doi: 10.1080/13674580200200180

© 2022 Global Journals

4. Day, C. (1999) Developing Teachers: The Challenges of Lifelong Learning. London: Falmer Press.
5. Draz, M. U., & Ahmad, F. (2017). Continuing Professional Development and Accounting Academics: A Literature Review. *International Journal of Learning and Development*, *7*(4), 44. doi: 10.5296/ijld.v7i4.12089
6. Guskey, T. R. (1986). Staff Development and the Process of Teacher Change. *Educational Researcher*, *15*(5), 5–12. doi: 10.3102/0013189x015005005
7. Hoque, K. E., Alam, G. M., & Abdullah, A. G. K. (2010). Impact of teachers' professional development on school improvement—an analysis at Bangladesh standpoint. *Asia Pacific Education Review*, *12*(3), 337–348. doi: 10.1007/s12564-010-9107-z
8. Hyatt, M. (2017, November 12). Why is Continuing Professional Development important for teachers? Retrieved from https://wcaty.org/why-is-continuing-professional-development-important-for-teachers/.
9. Lessing, A., & De Witt, M. (2007). The value of continuing professional development: teachers' perceptions. *South African Journal of Education*, *27(1)*, 53–67.
10. Opfer, V. D., & Pedder, D. (2010). Benefits, status and effectiveness of Continuing Professional Development for teachers in England. *Curriculum Journal*, *21*(4), 413–431. doi: 10.1080/09585176.2010.529651
11. Powell, E., Terrell, I., Furey, S., & Scott-Evans, A. (2003). Teachers perceptions of the impact of cpd: an institutional case study ed. *Journal of In-Service Education*, *29*(3), 389–404. doi: 10.1080/13674580300200282
12. Rouf, A., & Mohamed, A. R. (2018). Secondary EL Teachers' CPD: Present Practices and Perceived Needs. *Journal of NELTA*, *22*(1-2), 1–12. doi: 10.3126/nelta.v22i1-2.20036
13. Srinivasacharlu, A. (2019). Continuing Professional Development (CPD) of Teacher Educators in 21st Century. *Shanlax International Journal of Education*, *7*(4), 29–33. doi: 10.34293/education.v7i4.624
14. Teachers' Professionalism and Continuing Professional Development: The perceptions of Accounting Teachers in Vocational High Schools in Yogyakarta Indonesia. (2017). Retrieved from https://pdfs.semanticscholar.org/a9ae/a58b40958247e027f7ba9f5053b39b18a417.pdf.
15. Vries, S. D., Jansen, E. P., & Grift, W. J. V. D. (2013). Profiling teachers continuing professional development and the relation with their beliefs about learning and teaching. *Teaching and Teacher Education*, *33*, 78–89. doi: 10.1016/j.tate.2013.02.006.
16. Yuen, L. (2012). The impact of continuing professional development on a novice teacher. *Teacher Development*, *16*(3), 387–398. doi: 10.1080/13664530.2012.722440

© 2022 Global Journals