

ABSTRACT

Innovation in Professional Accountancy Education at UWI (Jamaica): 1968-88

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Producing accountants up to the professional level was a priority of the Jamaican government and the accountancy profession in the late sixties. The only qualification route available to Jamaicans was by passing the examinations of the Association of Certified and Chartered Accountants (ACCA) of the United Kingdom. Various solutions were considered and it was decided that UWI should mount a Masters in Accounting programme. This was done. Graduates from this programme were accepted by the Institute Chartered Accountants of Jamaica (ICAJ) as having satisfied the theoretical education requirements for admission to membership. In 1987 recognition of the M.Sc.(Accounting) as the final professional examination was withdrawn by the ICAJ.

In this thesis the M.Sc(Accounting) is examined as an innovation within the framework of Havelock and Huberman's systems theory. Using questionnaires, structured interviews and content analysis of documents, the concepts of infrastructure, consensus and authority are examined to find out the level of success or failure of the M.Sc(Accounting) programme as an innovation.

The ICAJ's rejection was based on the diminishing number of exemptions granted to graduates of the programme by the ACCA. The basis of the exemptions was not understood. There was a strong antipathy to a programme in which experience was not integrated during study. Also there were strong psychological, power, value and practical conflicts which inhibited the adoption of the programme as an innovation by some ICAJ members in professional practice.

It was also found that employers in the commerce, industry and public sectors regarded the graduates highly and thought that the programme was producing the sort of management oriented accountant needed by business.