



CHAPTER 2

Outcome-Based Education (OBE) in Accounting in Sri Lanka: Insights for Teacher Education

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INTRODUCTION

The dramatic changes in the business environment in the twenty-first century require that professionals be skilled in adapting to ambiguities, thinking critically, and making decisions on their own (Longmore, Grant, & Golnaraghi, 2018). With the changing demands for skills, the nature of teaching, learning, and assessment in every discipline is also evolving. This is clearly visible in management education which requires exposure of students to real world business management experiences. The changes in management education have aroused keen interest in the outcomes of management education program in universities and professional institutions. This is particularly important at a time

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when management education is facing growing criticism globally for not being able to produce graduates who meet the expectations of the business world (Thomas & Cornuel, 2012). The shortage of skilled workers to meet the needs of the business world can be a major impediment in South Asian developing countries such as Sri Lanka to achieving economic and social development (Aturupane, Savchenko, Shojo, & Larsen, 2014; Dundar, Millot, Savchenko, Piyasiri, & Aturupane, 2014). For instance, as the Sri Lankan economy is moving from agriculture to higher-value-added industries and services, there is not only a shortage of skills but a growing skills mismatch (Dundar et al., 2014). Similarly, there is a shortage of skilled teachers in many developing countries.

Over the next two to three decades, the South Asian region will witness an average of 16 million new entrants each year to the labor market. These new entrants and the existing labor force, the majority of whom are unskilled, unorganized or underemployed laborers working in agriculture, textiles, or construction need to be equipped with the right skills to meet the demand from high growth industry sectors such as business process outsourcing, high-end manufacturing, health, hospitality, and infrastructure (Economist, 2015). Although this is the prevailing labor market situation in Sri Lanka, there are some niche disciplines that outperform the rest of the education system. Accounting education in universities in Sri Lanka is one such exception. Due to the expanding accounting education system at higher education levels, Sri Lanka has gradually become a global hub that produces accountants for the rest of the world (Senaratne & Gunarathne, 2017; World Bank, 2015). There is a large number of professionally qualified accountants who work overseas in regions such as South East Asia, Africa, Middle East and Australasia (Senaratne & Gunarathne, 2017). Although graduate unemployment is a problem in Sri Lanka, the accounting graduates of universities like the University of Sri Jayewardenepura have secured a hundred percent employment within three months of completing their degree program (Faculty of Management Studies and Commerce [FMSC], 2017). Owing to the ample supply of professionally qualified accountants capable of working in a global setting, Sri Lanka has been recognized as a hidden source of business process and knowledge services outsourcing while being ranked as one of the top 19 global centers of excellence for finance and accounting outsourcing (Gunarathne & Senaratne, 2018; Kearney, 2012; SLASSCOM, 2015). Although accounting education in Sri Lanka is dominated by professional accounting bodies, some academic accounting degree program memes are outperforming others

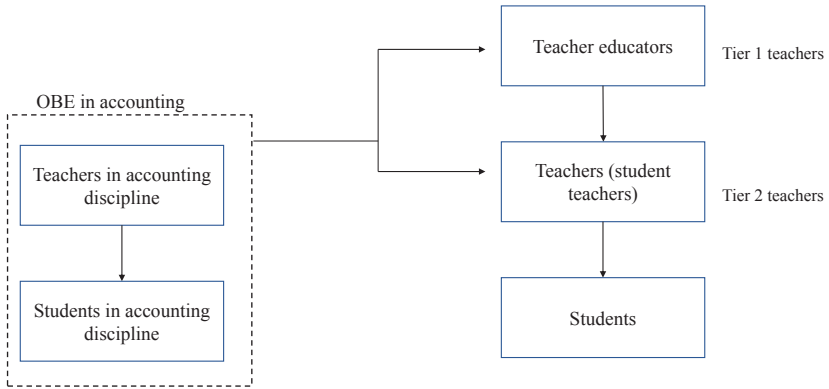


Fig. 2.1 Chapter objective

by adopting novel education models such as outcome-based education (OBE) (Gunarathne, Senaratne, & Senanayake, 2019). These models not only provide insights into management education in general but also directions for teacher-education practices in Sri Lanka, particularly at the school level where there are many issues pertaining to the quality of education. This chapter examines how the successful university-level accounting education could guide teacher education at school level in Sri Lanka. Accordingly, it discusses the lessons for teacher education based on a case study of the adoption of OBE in an accounting degree program in Sri Lanka. More specifically, as presented in Fig. 2.1, this chapter discusses how (a) *teacher-educators* (Tier 1 teachers) and (b) *student teachers* (Tier 2 teachers) can learn from and apply the OBE model described in this chapter at school-level education. Further, these lessons can offer insights for education policy makers.

The OBE model discussed has been adopted by one of the public universities in Sri Lanka in its bachelor's accounting degree program (see section “OBE at the University of Sri Jayewardenepura” for more details). This university is one of the fifteen universities in Sri Lanka that offer free education in the country. In addition to higher education, Sri Lanka's public-school education provided in over 9000 government schools from primary to upper secondary is free for all citizens. These investments in education have enabled Sri Lanka to reach one of the highest literacy rates in South Asia together with almost universal elementary school attendance (D'Souza & Moore, 2017; Dundar et al.,

2017). Further, Sri Lanka has been recognized for her achievement of high human development in South Asia alongside the Maldives (D'Souza & Moore, 2017).

The rest of the chapter is organized as follows: section “[School-Level Teacher Education in Sri Lanka](#)” provides an overview of the school-level teacher-education system in Sri Lanka. section “[Outcome-Based Education \(OBE\) in Management and Accounting Education](#)” describes OBE in management and accounting education followed by a section on OBE in accounting education in Sri Lanka. The next section discusses the OBE approach of the selected case study accounting degree program. The final two sections present the lessons for teacher-educators, challenges, and the way forward.

SCHOOL-LEVEL TEACHER EDUCATION IN SRI LANKA

Despite Sri Lanka’s noteworthy achievements in primary and secondary school education, there are still many problems and challenges in its education system. Among them are the poor quality of education and training that do not meet international standards identified as a major issue (Dundar et al., 2017). The educational problems in Sri Lanka are multifaceted and complex and compounded by lapses in teacher education and other teacher-quality-related issues. For instance, the quality of teachers is contested for many reasons. The lack of teacher-quality is related to the relaxation of the minimum qualification for recruitment under political influence, imbalanced deployment of teachers with a surplus of subject teachers in urban areas, and shortages in rural areas, a weak teacher training system, and an acute deficiency of teachers in mathematics, science, and English (Dundar et al., 2017, Sethunga, Wijesundera, Kalamany, & Karunanayake, 2016). This section provides an overview of the school-level teacher education in Sri Lanka together with its challenges.

Teacher education in Sri Lanka dates back to the colonial era which saw the first government teacher training college set up in 1903 (UNESCO, 1990). Over the years, teacher education in Sri Lanka has undergone various changes coupled with many noteworthy developments and complexities. The present complex teacher-education system in Sri Lanka reflects the intricacies resulting from unsystematic teacher recruitment, deployment, and promotion procedures (Sethunga et al., 2016). Unlike many other countries, entry into the teaching profession

in Sri Lanka does not require degree qualifications and there are various entry points. For instance, primary (or elementary) and lower secondary school teachers can enter the profession with a Trained Teacher's Certificate without a degree while upper secondary teachers have to complete a one-year graduate program following a bachelor's degree in another discipline (D'Souza & Moore, 2017). The present teacher education system that had evolved over time in Sri Lanka caters to these various possible entry points and levels. However, similar to that of any other country, at present, teacher education in Sri Lanka is at two levels: (a) *pre-service* and (b) *in-service* (Sethunga et al., 2016).

Currently, school teachers in Sri Lanka are provided pre-service training in two main ways: (a) at 19 National Colleges of Teacher Education under the National Institute of Education that provide institutionalized teacher training for nongraduate teachers and (b) in Bachelor of Education programs at some of the public universities (D'Souza & Moore, 2017; Sethunga et al., 2016). On the other hand, short-term and long-term in-service training is provided by various institutions such as universities that offer postgraduate qualifications, Teacher Training Colleges, Teacher Centres, the National Institute of Education, and the Provincial Ministry of Education (Sethunga et al., 2016). In addition to pre and in-service training, there are various initiatives, programs, and mechanisms for the continuous education of teachers such as seminars, workshops, conferences, study circles, guidelines on new innovations, and the supply of information (Sethunga et al., 2016; UNESCO, 1990).

Since there are large numbers of untrained teachers in the school system, the government with other international funding agencies have taken various measures to train these teachers (UNESCO, 1990; World Bank, 2006). The government of Sri Lanka initiated major educational reforms in 2006 to train nearly 50,000 mostly untrained teachers recruited during 1989–1995 in line with the framework for national educational reforms identified by the National Education Commission (NEC) and the World Bank's Country Assistance Strategy of 1996 (World Bank, 2006). However, teacher education in Sri Lanka continues to face a number of problems and limitations. Insufficient pre-service training, lack of teacher training facilities, funding limitations due to government budget constraints, lack of teacher-educators and resource centers, dearth of literature in Sinhala/Tamil, and insufficient focus on training primary school teachers are some of the major issues associated with teacher education in Sri Lanka (Sethunga et al., 2016; UNESCO, 1990).

Consequently (together with many other issues), the quality and relevance of the present school education system in Sri Lanka is facing growing criticism. This is quite evident in school-level management education¹ which provides a basis for the students to pursue either vocational, professional, or university-level higher education in management disciplines. Thus, the quality of the students who start to follow these programs has been questioned as it can have a detrimental impact on the learning process of management education students. Therefore, improving the quality and relevance of school-level management education system, by adopting the successful approaches followed in higher level management education is of paramount importance for the teacher-educators and policymakers.

With a view to understanding how teacher-educators and policymakers can improve school-based education systems, the next section provides an overview of the OBE model in management and accounting education.

OUTCOME-BASED EDUCATION (OBE) IN MANAGEMENT AND ACCOUNTING EDUCATION

The changes in the business world fueled by globalization, business complexities, demographic changes, and new technological developments have created a need for changes in the education practices of management education so as to cater to the needs of the business community (AACSB, 2018; Zhao & Ferran, 2016). OBE in management education reflects a change embraced by business schools around the world to adapt their educational models to market expectations. This global trend toward OBE has also engendered a need for higher educational institutions in Sri Lanka to move away from the teacher-centered model where the teacher played the central role in imparting knowledge toward a learning-based model where the focus is on what students know and can actually do at the end of their learning experience. Although the demand

¹In Sri Lanka GCE Advanced Level in the Commerce stream can be considered as school-level management education. Students in the Commerce stream mostly follow three subjects: Accountancy, Business Studies, and Economics. They have the option of selecting either Business Studies or Business Statistics and Economics or Information Technology. In addition, subjects offered such as Business and Accounting and Entrepreneurship Studies at the GCE Ordinary Level can also be regarded as part of school level management education.

for OBE is growing, it is a relatively new orientation in management education in Sri Lanka.

OBE marks a shift from the traditional concern of what teachers provide to a timely concern of what the learners learn, achieve, and become (Tam, 2014). In an OBE learning process, teachers are expected to act as facilitators of learning by creating and sustaining an effective learning environment for students to develop the competencies that the program of study expects to foster. The OBE model in education means “focusing and organizing everything in an educational system around what is essential for all students to be able to do successfully at the end of their learning experiences” (Spady, 1994, p. 12). Hence, in an OBE model, learning outcomes, which denote the development or growth attained by students on the completion of a program of study, should be specifically identified. The development of the curriculum, learning, and assessment of the program of study should be guided by these learning outcomes (Spady, 1994).

While OBE is emphasized in management education, it is becoming increasingly important in highly professionally oriented disciplines such as accounting. Thus, accounting graduates should be capable of meeting the expectations of the accounting profession upon completion of their degree program (Gunarathne & Alahakoon, 2017). In the accounting profession these expectations are generally guided by the standards set by the global professional accounting institutions such as the International Federation of Accountants (IFAC).² The *Framework for International Education Standards (IESs) for Professional Accountants and Aspiring Professional Accountants* published by IFAC (2017) plays a noteworthy role in providing directions for OBE in accounting. According to IFAC (2017), the objective of accounting education is to produce a competent accountant with professional knowledge, professional skills, and professional values, ethics, and attitudes. Learning activities in accounting education programs are composed of different processes, activities, and outcomes. These learning activities include education, training, and practical experiences. The activities contribute to the achievement of competence in accounting.

²Founded in 1977, IFAC is the apex body of the global accounting profession dedicated to serving the public interest. IFAC has over 175 members and associates in more than 130 countries, representing almost 3 million accountants in various organizations (IFAC, 2018).

Not only IFAC member bodies but also many business schools that offer accounting degree programs tend to follow the standards set by IFAC. In many countries, the accounting degree programs offered by universities try to align their educational activities to IFAC standards on a normative basis to meet the expectations of the industry. The next section describes OBE in academic accounting education in Sri Lanka.

OBE IN ACADEMIC ACCOUNTING EDUCATION IN SRI LANKA

This section focuses on OBE in accounting education in Sri Lanka with specific reference to accounting degree programs. It examines how the learning outcomes of these degree programs are developed to suit the competencies required by the accounting profession (AACSB, 2018; Lawson et al., 2014).

All university degree programs are required to comply with the requirements of the Sri Lanka Qualification Framework (SLQF), which is the national framework for all higher education qualifications offered in Sri Lanka. SLQF requires identifying the learning outcomes, which describe “what learners should know, understand and can demonstrate upon the completion of a study program” (University Grants Commission [UGC], 2015, p. 12). Hence, the learning outcomes of an accounting degree program (referred to as Program Learning Outcomes—PLOs) should be developed in compliance with the learning outcomes identified in the SLQF in terms of knowledge, skills, attitudes, values, professionalism, vision for life, mind-set, and paradigm. These PLOs should suit the Bachelor’s Honors qualification at the placement level for these degree programs and in turn guide the development of its curriculum and teaching, learning, and assessment methods.

More specifically, an accounting degree program should follow the subject benchmark statement (SBS)³ in accounting, which identifies the learning outcomes specific to the discipline of accounting. SBS broadly demarcates these learning outcomes under two headings: “subject

³SBS describes the nature of study and the academic standards expected of graduates in specific subject areas, and in respect of particular qualifications. It provides a picture of what graduates in a particular subject might reasonably be expected to know, do and understand at the end of their program of study (Quality Assurance Agency [QAA], 2016).

specific knowledge and skills” and “cognitive abilities and related general skills”.⁴

In addition to these academic standards, some of the accounting degree programs in Sri Lanka have followed the IESs of the IFAC framework in response to the expectations of the professional environment as the accounting degrees mainly cater to the accounting profession (see the previous section for more details). In the Sri Lankan context, all academic degree programs in accounting comply with SLQF and SBS in accounting as a mandatory requirement and the compliance is assessed in the reviews of these degree programs (Gunarathne et al., 2019). However, compliance with IESs is not uniform among the accounting degree programs as it is not a mandatory requirement. Nevertheless, some accounting degree programs in Sri Lanka have followed them voluntarily mainly with respect to curriculum development activities.

OBE AT THE UNIVERSITY OF SRI JAYEWARDENEPURA

Out of all the academic degree programs in Sri Lanka, the first accounting degree program in the country’s university system, B.Sc. Accounting (Special) Degree (hereafter referred to as *accounting degree program*) offered by the Department of Accounting (DA) of the University of Sri Jayewardenepura, is specifically selected as it has the highest level of adoption of OBE model in line with SLQF, SBS in accounting and IESs, as the authors understand. The annual intake to the accounting degree program at present is 200 students and they represent those who have obtained high z-scores on the university admission examination.⁵ At present, the academic staff consists of 28, both permanent and visiting, lecturers. This also includes two endowed chairs,⁶ which allows the DA to attract foreign academics of repute from time to time. The two authors of this chapter serve as academics in this department and have years of experience in curriculum revision, teaching, and other related academic

⁴SBS cognitive abilities and related general skills refer to the expected skills and abilities in the critical evaluation of facts, independent learning, analysis, numeracy, information and communications technology, communication, and working with others.

⁵The students are admitted based on the z-scores obtained at the G.C.E. (Advanced Level) Examination conducted by the Department of Examinations in Sri Lanka.

⁶These two endowment funds have been received from EY and KPMG, two of the big four public accounting firms.

activities. In addition, the first author serves as the Quality Assurance Director of the university. These experiences of the authors were supplemented with a document analysis for collecting data for the chapter.

From its inception in 1991, the accounting degree program has followed an OBE model mainly by considering the requirements of the accounting profession as a means of improving the employability of the graduates (Gunarathne & Alahakoon, 2017; Senaratne & Gunarathne, 2010). Hence, it has been offered as an academic degree with a professional orientation. This OBE orientation has led to the introduction of several salient features such as a two-year internship program in accounting and finance, information technology-integrated accounting courses, business communication skills in English, and English medium instruction from the beginning, which were quite unconventional in an academic degree program at that time. Among these, the most notable feature is the two-year internship program, which had been in operation as an integral component from its inception. It has created a positive impact on the acceptance and employability of accounting graduates and, over time, has become a comprehensive skill development program.

With the passage of time, this accounting degree program has seen many developments in the light of changes in the accounting profession and the institutional environment in regard to socioeconomic and technological factors and the resulting developments in the business sphere (Gunarathne & Alahakoon, 2017). Accordingly, this accounting degree program has expanded its coverage by including courses on sustainability accounting and reporting, data analytics in accounting, corporate governance and ethics, and enterprise resource planning while converting the internship program into a fully fledged skills development program. Furthermore, the research orientation of the degree program has also been strengthened over time to improve critical thinking, analytical skills and learning to learn skills of accounting students to respond effectively to changes in the external environment.

In this gradual evolution, the present OBE model of the accounting degree program is a reflection of the alignment with SLQF, SBS in accounting, and IESs of IFAC as shown in Table 2.1.

Accordingly, the curriculum has been developed by adopting a whole-person development approach to accounting education, and its teaching, learning, and assessment activities have been constructively aligned with a well-defined graduate profile and attributes, as presented in Fig. 2.2.

Table 2.1 Curriculum mapping of the degree program

<i>Graduate Attributes (GA)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>SLOF—Categories of Learning Outcomes</i>	<i>SBS in accounting</i>	<i>IES</i>
Knowledgeable and skilled in accounting and business (GA1)	<p>PLO1: Demonstrate knowledge and understanding in the field of accounting and allied fields</p> <p>PLO2: Apply subject-specific knowledge and professional skills in diverse business situations in local and global environments</p> <p>PLO3: Demonstrate knowledge and understanding of contemporary technologies and their application to professional and business contexts</p>	<ol style="list-style-type: none"> 1. Subject/theoretical knowledge 2. Practical knowledge and application 	Subject-specific knowledge and skills	Technical competence (IES2)
Knowledgeable and skilled in appreciating accounting in its wider sociopolitical context (GA2)	<p>PLO4: Identify emerging trends in the local and global business environments and introduce innovations to enhance effectiveness of accounting practices</p> <p>PLO5: Analyze and critically evaluate arguments and issues pertaining to the accounting discipline</p>	<ol style="list-style-type: none"> 1. Subject/theoretical knowledge 2. Practical knowledge and application 		
Enterprising and adaptable to change (GA3)	<p>PLO6: Apply research skills to devise solutions to practical issues pertaining to accounting</p> <p>PLO7: Recognize the need to engage in independent and lifelong learning</p>	<ol style="list-style-type: none"> 6. Managerial and entrepreneurship 9. Adaptability and flexibility 	Cognitive abilities and related general skills	Professional skills (IES3);
Critical thinkers with analytical and problem-solving skills (GA4)	<p>PLO8: Communicate effectively both oral and written, in professional and business contexts using appropriate technologies</p>	<ol style="list-style-type: none"> 5. Creativity and problem-solving 7. Information usage and management 		(2) Interpersonal and communication
Reflective knowledge seekers committed for lifelong learning (GA5)	<p>PLO9: Demonstrate leadership and interpersonal skills in workplaces of cultural and linguistic diversity</p>	<ol style="list-style-type: none"> 11. Vision for life 12. Updating self/lifelong learning 		(3) Personal
Skilled in communicating accounting and management issues in professional and business contexts (GA6)	<p>PLO10: Demonstrate leadership and interpersonal skills, and aesthetic sense</p>	<ol style="list-style-type: none"> 3. Communication 7. Information usage and management 		(4) Organizational
Effective leaders with self-awareness, interpersonal skills, and aesthetic sense (GA7)				

(continued)

Table 2.1 (continued)

<i>Graduate Attributes (GA)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>SLOF—Categories of learning outcomes</i>	<i>SBS in accounting</i>	<i>IES</i>
Responsible citizens who are ethical and professional in action (GAB)	<p>PLO10: Show understanding and commitment to professional ethics and responsibilities of the accounting practice through behavior</p> <p>PLO11: Demonstrate understanding of social and civic responsibilities, human rights, and matters pertaining to sustainability</p>	<p>11. Vision for life</p> <p>10. Attitudes, values, and professionalism</p>		<p>Professional values, ethics, and attitudes (IES4):</p> <p>(1) Professional skepticism and professional judgment</p> <p>(2) Ethical principles</p>

Source: Department of Accounting (2018)

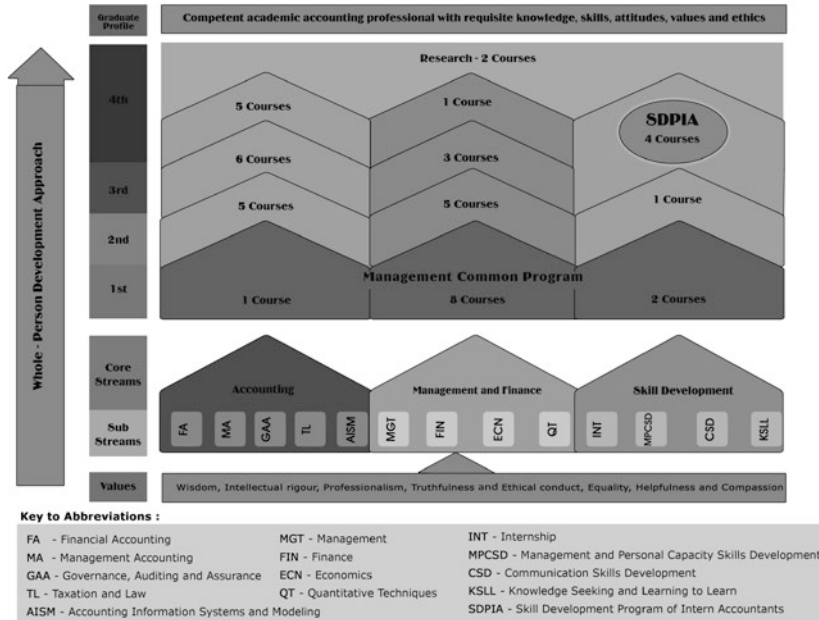


Fig. 2.2 Graduate profile and attributes. *Source* Department of Accounting (2018)

A notable feature of the present OBE model of the accounting degree program is the skill development program (see Fig. 2.3).

The skill development program integrates internship, development of management and personal capacity, and research. These components are briefly explained next.

a. **Internship program**

Under the internship program, accounting students work as interns in either public accounting firms (popularly known as audit firms) or mercantile and financial sector institutions (non-audit sector firms) in the third and fourth years of their degree program on weekdays, under a supervisor with professional qualifications in accounting as stipulated by DA. During this period, students attend study sessions at the university on weekday evenings and weekends. The internship program provides practical experience in a number of subdisciplines in accounting while integrating the theoretical and

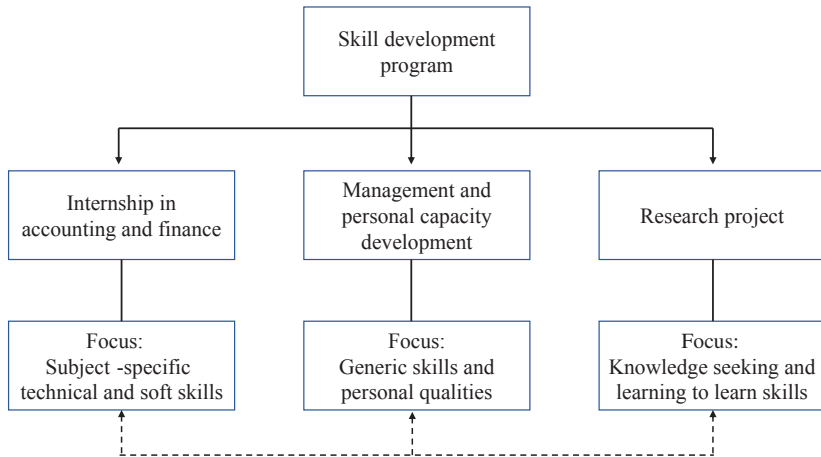


Fig. 2.3 Structure of the skill development program of the accounting degree.
Source Adapted from Department of Accounting (2018)

practical aspects of the disciplines of accounting and general management. This program has a range of assessment methods including training supervisor's evaluation, training records evaluation for completion of training hours and coverage of training in terms of experience and industry categories, and a *viva voce* on the training experience of students and associated issues.

b. **Management and personal capacity development**

This component of the OBE model focuses on developing a range of soft skills and values through workshops and guest lectures conducted by industry experts and the skill projects carried out by the students. Based on these activities, the students are made to reflect on key learning points. They are assessed based on a range of methods including reflective logs, presentations and a portfolio of learning experiences. From the first year, their communication skills are improved through presentations, academic writing and self-learning activities. These components are introduced in the first two years of the degree program to develop a firm foundation for students to engage in internship in the third and fourth years. During the third and the fourth years, these skills are sharpened through the internship program and the research project.

c. Research project

Another noteworthy feature of the OBE model is the research project in accounting, in which the students conduct a research study and produce a report in their final year. In addition to enhancing knowledge, creative thinking, analytical ability, and inquiry, this project aims to ignite the passion and need within the students to focus on continuous lifelong development. The internship program provides the basis for students to identify researchable issues in accounting and related fields. On the other hand, other skill development activities will facilitate the conduct of the research and communication of its findings.

As the connected arrows show in Fig. 2.3, these three components of the skill development program are interconnected and complement each other. Among them, the internship program has contributed significantly to developing the competencies expected of the accountancy profession and thereby created a definite competitive edge for the students in the employment market after graduation. Furthermore, they learn how their subject is practiced in the real world and its interdisciplinary aspects. This also helps them experience diverse professional, interpersonal and ethical issues in the field. This necessitates the development of a clear link between the internship/training areas and the learning outcomes of other courses of the degree program. Both teacher-educators (and student teachers) and policymakers can draw many inferences for teacher education from this OBE model of the accounting degree program. The lessons learned are discussed in the next section with a specific focus on the skill development program.

LESSONS FOR TEACHER-EDUCATORS AND POLICYMAKERS

Teacher education is a multidimensional process, which involves both pre-service and in-service training in discipline-specific knowledge, pedagogy and assessment methods. Hence, teacher-educators have to devise policies and mechanisms for holistic training of student teachers in these different dimensions. In this respect, several inferences can be drawn from the OBE model of the accounting degree program. The OBE model embedded primarily in the skill development program, firstly, prepares the accounting students for internship by developing their personal

capacities, secondly, facilitates internship in an actual work setting to understand the connection between theory and practice, and finally, trains the students to reflect on their learning and seek new knowledge through research. This approach demonstrates that teacher-educators need to develop a comprehensive and holistic approach to the training of student teachers encapsulating pre-service, in-service and also continuous development components to develop their subject-specific knowledge and skills as well as cognitive abilities and skills. This would encourage student teachers to (a) improve their knowledge of theoretical concepts as well of their practical application and (b) enhance the effectiveness of pedagogical and assessment methods used by student teachers in courses of study as described in the following subsections.

Lessons for Pre-service Teacher Training

This internship program primarily provides pre-service training for the students to deal with clients in an actual work setting before they enter the accounting profession. Thus, the internship program of the accounting degree program offers several lessons for teacher-educators as a pre-service training arrangement, namely, (a) provision of a sound theoretical knowledge to student teachers in the related discipline and pedagogical methods used in schools; (b) development of soft skills and qualities of student teachers to prepare them for pre-service training in schools; (c) placing them in schools to work as trainee student teachers under the guidance of senior teachers to engage in teaching and learning activities; and (d) monitoring and assessing the training received by student teachers using multiple modes.

The abovementioned mechanisms provide a sound footing for pre-service teachers to carry out teaching, learning, and assessment activities with confidence in schools where they are posted to work upon the completion of pre-service training. As exemplified in this case, teacher-educators should create programs during this pre-service training arrangement in which the student teachers continue to acquire knowledge and reflect on their workplace experience. Therefore, teacher-educators should be capable of guiding and advising student teachers on how to integrate their theoretical understanding with the practicalities of the workplace. This also creates a need for teacher-educators to continuously develop and update the changes taking place in the actual work setting of the student teachers to align their programs with their experience. On the other hand,

this could fertilize the cross-learning of teacher-educators to continuously improve their teaching, learning, and assessment activities to keep abreast of developments in the teaching profession.

This also offers some important lessons for teacher performance evaluation systems in Sri Lanka, which currently follows a top-down approach with a limited focus. At present teacher evaluations in Sri Lanka are carried out by the school principal along with Sectional Heads⁷ of the school and the In-Service Advisors (IAS)⁸ operating at zonal levels in different subject areas. School principals evaluate the teachers based on examination results in the subjects taught by the teachers, commitment to work and compliance with administrative procedures. This evaluation process is based on the reports of the Sectional Heads of schools in large schools. IASs in different subject areas visit schools on predetermined days, evaluate the quality of teaching and help the teachers to improve while guiding them on new developments in subject areas. No formal teacher evaluation is done by students at school level in Sri Lanka. Nevertheless, the Ministry of Education has also introduced a teacher's progress record book where the teachers are expected to record their reflections on their teaching, details of professional development activities undertaken and additional work they have engaged in at school. These books are expected to be used in the evaluation of teachers by the principals and also as a basis on which to recognize their abilities.

The teacher-educators can draw from these areas for the development of teacher training and evaluation programs. As the academics of this degree program do, teacher-educators can also visit the actual pre-service work settings of student teachers and solicit 360-degree feedback from the school administrators, peer teachers and even students to identify the improvements that need to be made in the existing teacher training programs and pre-service arrangements. Teacher-educators can assess and improve their teacher training programs by soliciting the views and evaluations of the principals, sectional heads, IASs, and also students. This will facilitate the identification of valuable areas for teacher training and development.

⁷Senior teachers of schools are appointed as Sectional Heads for each grade or subject area.

⁸The IASs on different subject areas operate in zones under the provincial education ministries. Senior teachers in subject areas are appointed as IASs.

Lessons for In-Service Training

When the internship program of the accounting degree program is considered as an in-service training arrangement for student teachers, it offers several lessons for teacher-educators. This emphasizes that once student teachers are placed in schools, the focus should be on continuous professional development to improve their effectiveness as teachers. This is particularly important in disciplines such as accounting in which standards, guidelines, taxation, and auditing practices change on a frequent basis. Consequently, teacher-educators should focus on a range of methods for training student teachers on a continuous basis as in-service arrangements. These methods include mentoring of junior student teachers by senior colleagues, engaging them in practice sessions in schools (e.g. on-site visits to schools by teacher-educators), conducting workshops and seminars for student teachers with the participation of subject experts to keep abreast of new developments in the related discipline and providing formal training for them on the philosophy and mechanism of OBE and student-centered learning (SCL).

Lessons for Integrating Academic and Professional Standards in Teacher Training Programs

Another important aspect this case highlights is the need to integrate various academic and professional standards in teacher training and education programs in professional disciplines such as accounting and engineering. As presented in the chapter, the skill development program of the accounting degree program has been developed in compliance with the national educational standards such as SLQF as well as local and international discipline-specific education standards (for example, SBS in Accounting and IESs). Thus, this case indicates that teacher-educators will have to train student teachers on the need to incorporate both general educational standards and the specific requirements of their discipline in curriculum and teaching, learning, and assessment activities of a study program. This should be a vital factor in both pre-service and in-service arrangements so as to keep abreast of the continuous development in the subject areas and educational methodology.

Moreover, this case emphasizes the importance of exposing the student teachers to practical situations relevant to their discipline through internships or formal on-site visits to organizations to understand how

the theoretical concepts of their disciplines are applied in practice and the associated issues from an interdisciplinary perspective. In areas with a high level of practical orientation such as management or accounting, this aspect is very important for student teachers in improving the quality and relevance of their teaching. This practice-orientation will enable student teachers to understand the application of theoretical concepts in real-world situations and associated issues ranging from practical to interpersonal and ethical issues.

Another important inference is that student teachers should be trained to reflect on their teaching and assessments, to improve teaching, learning, and assessment methods, and bring novelty to classroom teaching so as to facilitate the OBE and SCL models. Such developments will make the teaching of an educational program more meaningful and improve the relevance and quality of the learners' educational experiences. This also has implications for teacher-educators and educational policymakers. This case points to the need for student teachers and teacher-educators into be conversant not only with teaching but also with how theoretical knowledge is applied in the workplace. Therefore, education policies should support novel approaches to teacher development such as *pracademic placements*.⁹ In this context, the identification of training needs and training of teacher-educators and student teachers should be dealt with as a policy-level initiative in schools and teacher education institutions. In this process, teacher-educators as well as student teachers should be responsive to the changes in education methodology and related disciplines. Hence, teacher training needs to be looked at holistically with due consideration for the multiple dimensions associated with it.

Lessons for Teacher-Educators and Education Policymakers

In this context, the OBE model of the accounting degree highlights a number of important concerns that teacher-educators and education policy makers should focus on when devising policies on teacher education. Firstly, it highlights that teacher-educators should develop the skills of

⁹Pracademic placements enable academics (or student teachers) to serve in an actual work setting (i.e. to become a real practitioners) so that they can integrate academic teaching and research with communities of practice to achieve a range of positive outcomes (Posner, 2009).

student teachers on how to link discipline-specific practical experience with classroom teaching. Secondly, it stresses the need for teacher-educators to train their student teachers to adopt pedagogical methods such as case studies, reflective logs, and presentations to help the students to reflect on learning. Thirdly, teacher-educators should train student teachers in the use of appropriate assessment modes to evaluate the achievement of learning outcomes by the students. Finally, it highlights the importance of continuous improvement and development of teacher-educators and education policies especially in disciplines with a high practical orientation. This further necessitates the strengthening of quality assurance mechanisms in teacher-education process with an OBE model in focus.

CHALLENGES AND THE WAY FORWARD

This section explores the challenges that can be encountered in teacher education and the possible strategies to face them when an OBE model is introduced. These inferences relate to the challenges faced by the accounting degree program in the implementation of the OBE model (particularly the skill development program). The challenges associated with the adoption of the skill development program of the DA have stemmed from both internal and external sources. Internal challenges include resistance to change in the existing educational models, increased workload of internship that poses a challenge for the students in managing their study, work and personal life, and additional workload of the academics that affects work-life balance owing to lectures in evenings and weekends in addition to weekdays. External challenges mainly include difficulties in finding placements for internship in corporate sector organizations. These internal and external challenges faced indicate the possible challenges in training student teachers on the OBE model in school-based education.

Managing Resistance to Change

The OBE model to education requires moving away from a teacher-centered education model to SCL methods, where the role of student teachers will be redefined as a guide or facilitator of students. Hence, student teachers will have to develop the requisite skills and imbibe the relevant attitudes needed to face this challenge effectively. From a

teacher-educator's perspective, this demands a change in how the training programs for student teachers should be conducted to develop the requisite skills, abilities, and attitudes of student teachers. Hence, changes are expected at the different layers of the teacher education process so as to implement a proper OBE model in school education.

Introducing Curriculum Revisions in Teacher Training

A major challenge that would be faced in this respect by teacher-educators is the suitability of the curriculum of teacher training programs (which are focused on teacher-centered methods) to meet the requirements of an OBE model. Hence, the curriculum of both pre-service and in-service teacher training programs should be revised to include both knowledge dissemination sessions and activities for active learning by student teachers. The active learning mechanisms would involve scenario/problem-based learning activities for them to practice SCL methods during pre-service and in-service training arrangements. Meanwhile, the progress gained by student teachers should be assessed and feedback provided for improvement.

Finding Training Placements for Student Teachers

As DA experienced in finding training organizations, another main challenge that could arise in the conduct of teacher education programs is the selection of suitable schools for training. Hence, the effective conduct of both pre-service and in-service arrangements requires developing clear arrangements in these respects with the school authorities. In pre-service arrangements, it is necessary to identify the schools that would facilitate the conduct of practice sessions for student teachers. As these new student teachers work with existing staff in schools, mutually beneficial time tables and work schedules need to be designed. Further, teacher-educators and student teachers should be willing to attend lectures or training sessions at weekends and/or evenings during their pre and in-service arrangements. Alternatively, student teachers should be released from school duties to attend these sessions. In the experience of DA this approach is effective in giving student teachers an immediate reflective learning experience. Hence, teacher-educators need to address these issues at the design stage of teacher training programs. Similarly, successful in-service arrangements would require the cooperation of

schools where student teachers are employed. This is to ensure that continuous teacher training arrangements would not interfere with the activities in the schools. Hence, mutually beneficial arrangements need to be made with the school authorities focusing on the coverage, duration, and timing of these programs.

Adopting Applied Learning Programs for Teachers

In disciplines such as accounting, another major challenge is the development of applied learning programs for student teachers (e.g. pracademic placements and/or a field studies) to provide the opportunity to understand the application of theoretical concepts in practice. This will pressure teacher-educators to devise such mechanisms within the teacher training programs and also to engage student teachers in such activities as part of the training programs, which demands additional time and effort. This warrants the teacher-educator to introduce timely changes to the content and pedagogy of teacher training programs and to establish formal linkages with the training providers (i.e. business sector organizations) to conduct such programs for teachers as part of their pre-service and in-service training programs. This requires devising mechanisms at the school level to allow student teachers to apply the new knowledge gained and skills development through such programs in their teaching activities. The mechanisms devised in this respect could include provision of paid leave for teachers to participate in applied learning programs, introduction of incentives by way of salary increments for teachers who participate in such programs, recognition of applied training and resulting improvements in subjects and creative methods adopted by teachers in the promotion schemes, and by introducing teaching excellence awards at school level.

Introducing Internal Quality Assurance Methods on Teacher Training

The challenges and overcoming them point to the institutionalization in schools of the training needs and training of student teachers. This requires the establishment of the relevant internal quality assurance mechanisms in these institutions for the training and development of student teachers. This would lead to a clear identification of the roles of the trainer (teacher-educators) as well as of the trainee (student teachers) in

accordance with the goals of the school. Hence, by embedding teacher training in the internal quality assurance process would ultimately contribute to improving the relevance and quality of study programs offered by schools.

The experience of DA of over 20 years with the internship program also highlights the fact that the OBE model has been successful because accounting graduates benefited from it in securing employment. This has brought acceptance of the OBE model at DA and thereby developed close linkages with the industry, which provided both training and subsequent employment. Similarly, the student teachers who have undergone training with an OBE model and realized its benefits will set the stage for others to appreciate the importance of novel teaching methodologies. Hence, they will advocate the need to develop a close link among teacher-educators, student teachers, and training institutions.

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