

Continuing Professional Development (CPD) For Accountants in Nigeria: An Overview

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ABSTRACT

Continuing professional development (CPD) plays an important role in maintaining professional competency of any profession. This paper reports on an exploratory study regarding the current Continuing Professional Development (CPD) situation of professional Accountants both in the academic and industry in Nigeria while relying on extant literatures. The study investigates the Accountants' CPD needs, frequency and nature of CPD provisions, and barriers to Accountants' participation in CPD activities. Using a cross-sectional survey involving Accountants drawn from both ICAN and ANAN members, the study found that Accountants required to be developed in areas of "ICT skills," "research and dissemination," "new trends in accounting" etc. It was also revealed that the predominant CPD practices were workshops, in-service training, and continuing education. As a desk research, this study contributes to CPD literatures especially as it relates to professional Accountants.

KEYWORDS: Continuing Professional Development, Professional Accountants, Accounting education, ICAN, ANAN

I. INTRODUCTION

In the ever changing and trendy world of accounting, staying with an old knowledge without continuous improvement and development will leave one as a depreciated asset which with time will become a scrap or lose its entire value. The main aim of undertaking CPD is to acquire new technical knowledge pertaining to a certain profession.

The International Federation of Accountants (IFAC) requires professional accountants to continuously acquire and maintain their professional knowledge and skills (Berg, 2007). Therefore, a person can only claim to be a professional Accountant if he/she fulfills this

requirement of IFAC. Since an accounting qualification is required to become a professional Accountant, academics play an important role in imparting required knowledge to the future professional Accountants. In order to equip the students with necessary professional competency, academics themselves need to acquire the desired knowledge first. The perpetual equipping of oneself is not left only for Academics because Accountants in the industries who are met every day with new accounting concepts, rules, theories, change in rates etc. require it.

Continuing professional development (CPD) involves not only educational activities to enhance professional competence in accounting knowledge and skills, but also in management, team building, professionalism, interpersonal communication, technology, teaching, and accountability. As finance professionals, Accountants experience continual and rapid change in the way they work and learn. New technologies and theories are continually developed and organizational structures are in constant state of flux. Accountants are continually presented new concepts that must be learned, absorbed and mastered. Professional development (PD) or Continuing Professional Development (CPD) is one of the keys to success in the modern knowledge society.

According to Ossioma, 2001 as cited by Akhidime and Ibadin, 2016, a professional development program emphasizes on training alone will turn out skilled technicians who may have demonstrable competence in a narrow and restricted range of activities and such a professional will definitely not meet today's requirement for national growth and development.

CPD is defined as professional development consisting of all natural learning experiences and those conscious and planned activities which are intended to be of direct or

indirect benefit to the individual, group or school, which constitute, through these, to the quality of education in the classroom'. (Day, 1999). It can also be defined as the systematic maintenance and improvement of knowledge, skills and competence - undertaken throughout an individual's working life.

Continuing Professional Development (CPD) Explained

Continuing Professional Development (CPD) represents a major challenge for individuals and a major opportunity for post-compulsory education at the start of the twenty-first century. Individuals have a growing need to keep up-to-date, in the context of a rapidly changing work environment. For professions and education providers, the challenge then follows to recognize what this updating might be, how individuals can engage with it, and then to provide it. CPD's concept generally refers to expanding professional knowledge, skills, and attitudes. CPD incorporates and exceeds this concept by acknowledging a wide range of competencies needed to practice high quality accounting, including financial, managerial, ethical, social, and personal skills. Grounded on the well-developed tradition of lifelong learning in accounting profession, CPD integrates every Accountant's ethical responsibility and increases job satisfaction.

Continuing Professional Development, or simply CPD, is the term used to describe the learning activities professionals engage in to develop and enhance their abilities. The aim of CPD as a learning program is for development, to be proactive rather than reactive. It demonstrates the commitment of professionals towards the enhancement of personal skills and proficiency throughout their careers.

It is also the wide-ranging competencies beyond educational update, research and scientific writing, multidisciplinary context of client care, ethical practice, communication, management and behavioral skills, team building, information technology, audit, and appropriate attitudinal change to ensure improved professional outcomes and satisfaction. CPD is a range of learning activities through which accounting professionals maintain and develop throughout their careers to ensure that they retain their capacity to practice safely, effectively, and legally within their evolving scope of practice.

CPD can be achieved through a number of different means including training workshops, conferences and events, e-learning programs, best practice techniques and ideas sharing. It refers to

the process of tracking and documenting the skills, knowledge and experience that you gain both formally and informally as you work, beyond any initial training. It is a record of what you experience, learn and then apply. The term is generally used to mean a physical folder or portfolio documenting one's development and improvement as a professional. Continuing Professional Development is a combination of approaches, ideas and techniques that will help a professional manage his/her learning and growth. The focus of CPD is firmly on results - the benefits that professional development can bring in the real world.

The accountants of tomorrow will not simply be computer literate, but must be a computer zealot. The demands of e-commerce, e-banking, e-accounting, and e-taxation dictate that unless the accountant specifically puts his hands on the pulse of information development and trends, he will become downright irrelevant to the demands of tomorrow's business. (Anao, 1998 as cited in Akhidime&Ibadin, 2016) on the need for professional improvement and continuous development of accountants.

This helps employers across industries, including accounting and finance, to retain key staff and develop the skills and knowledge in their organizations to maintain a sustainable and competitive advantage. Engaging in CPD also ensures that both academic and practical qualifications do not become outdated or obsolete.

Life-long learning or CPD is the means by which people maintain the knowledge and skills related to their professional life'. CPD can manifest itself in various forms from formal educational courses to learning through everyday work practices. In its most easily recognized form CPD is perhaps the updating of professional knowledge by means of formal, short courses by occupational groups such as, for instance, doctors, lawyers and teachers. Usually these groups have their own professional body or institute and it may be that membership and a practicing certificate issued by this body is a prerequisite for practicing the profession. There may be national or even international law regulating the practice, but control may, in effect, be delegated to the professional body, a system that has become known as self-regulation. In these sorts of contexts, CPD is often compulsory and monitored by the professional body. CPD may even be quantified as in the legal profession in England (Collins, Van der Heijden and Lewis, 2012)

According to Jill et al (2010), below is what constitute a CPD and effective CPD.

What Counts as CPD?

Being fit to practice is different to being safe to practice. This distinction leads to questions of whether the purpose of CPD is to raise everyone to a minimum standard or to allow individuals to pursue learning interests more generally. In the context of quality assurance of CPD activities, these are contentious issues. Moreover, some users of CPD, whilst aware that their particular accreditation body accepted reflective notes as a valid method for recording CPD activity, chose to redefine it as a non-valid activity because of their reluctance to spend time in writing reflective notes, preferring instead to 'just tick a number for turning up at sessions'. Networking and peer review of practice provided professionals with ways of comparing the quality of their practice. There were some clear differences however between what users considered CPD to be, compared to those with some roles in quality assurance, whose language was of a more institutional nature.

What counts as effective CPD?

Effective CPD involves 'learning' and being 'fit to practice', 'knowing both the 'why' and the 'how', and putting both into practice. Effectiveness is facilitated when professionals are able to determine their own learning needs through reflection within the totality of their practice. Capacity for both insight and reflection is required, which means being able to go beyond what is quantifiable.

Muhammad and Fayyaz (2017) in Continuing Professional Development and Accounting Academics: a Literature Review divided accountants' professional development needs into; professional development for teachers, accounting professionals and accounting academics.

Professional Development of Teachers

In teaching profession, the expectations of teachers and students have been changing with the passage of time. The rapid change of literary standards and high performance expectations from students, sometimes, force teachers to develop the modern age teaching skills and work collectively to respond to the challenges of modern society. The present age of modernism demands high professional skills of teachers to satisfy the students, their parents and the institutions for which they are offering services. Therefore, in postmodern age of professionalism, teachers are dealing with a vulnerable and complex situation with an increasing influence from several pressure groups

to demand an efficient and significantly trained group of teachers for their kids (Hargreaves, 2000). Cervero (2001) documented that trends in continuous education changed largely during the last couple of decades. At present, more institutions are training academics through distance education; collaborations among various institutions and workplaces have become more important and frequent, which positively affect the skills of teachers. The continuous development of teacher is essential for the betterment of schooling. Discussing the secondary school teacher's development, Knight (2002) argued that departments are the primary place for learning than workshops and courses. Contrary to the general concept, chairs and heads of departments need to be trained to learn and lead. Schools should focus on managerial learning and educational skills improvement. Furthermore, for optimum results, learning policies should be long term and fruits of success and blame for failure should be distributed equally between management and staff. King (2004) concluded that collaborations between institutions, teaching staff and disciplines are important for professional development. The professional development should be considered as a normal part and should be self-directed for all professionals.

Professional Development of Accounting Professionals

A substantial emphasis has also been given to the continuous development of accounting professionals all over the world. A special focus has been given to the instructional approaches of accounting professionals to avoid professional obsolescence in knowledge and practical skills. Rahman and Velayutham (1998) concluded that knowledge obsolescence in core and less developed areas of accounting is dealt with andragogy and pedagogy respectively. Taking the core responsibilities into account, time management is perhaps an important challenge for the accounting educators and professionals. A balanced approach is necessary to seek efficiency and productiveness in teaching, research and services. Coppage and Baxendale (2001) suggested that academia needs to improve consistently just like business community as integrated research and services are beneficial for all parties. Synergy among three responsibilities is also helpful to deal with ethical issues of all parties involved. On a similar point, using the career stories of accounting educators from different parts of Europe, Tourna et al. (2006) proposed that awareness of core factors and understanding the development process of professionals might improve the ability of learning

the complex association between teaching, research and administration. Continuous learning is an essential part of professional life and it is mandatory in the USA for accountants. Investigating the impact of this program, Wessels (2007) concluded that it is beneficial for accountants to learn and share their skills with other professionals.

Professional Development of Accounting Academics

Effective teaching and continuous skill development has become the indispensable need for all academics, especially in business schools as the academics need to deal with the students from different cultural backgrounds. The accounting and business faculty needs to be more efficient, trained and versatile to develop the same skills in the student other than host country (Lindahl&Fanelli, 2002). Examining the development of accounting education and the factors in Ireland, Byrne and Flood (2003) cited that accounting education expanded with the economy and penetrated in the secondary school to the higher education of country. The economic boom is the key factor of accounting education in the country.

Approaches to Continuing Professional Development (CPD): Listed below are some approaches to CPD

Case Study and Coaching Method: The case study method is a teaching approach that consists in presenting to students and professionals with apace, putting them in the role of a decision maker facing problem. Coaching involves enhancing a person's competencies in a specific skill area by providing a process of observation, reflection and action by an expert in such skill.

Consultation and Mentoring: To assist an individual or group of individuals to clarify and address immediate concerns by following a systematic problem solving process and mentoring is to promote an individual's awareness and refinement of his/her own professional development by providing and recommending structured opportunities for reflection and observation.

Communities of practices and Lesson study: To improve professional practice by engaging in shared inquiry and learning with people who have a common goal and also to improve practical dilemmas related to intervention or instruction through participation with other professionals in a systematically examining practice.

Reflective supervision and Technical assistance. This approach involves supporting, developing and ultimately evaluating the performance of employees through a process of inquiry that encourages their understanding and articulation of the rationale for their own practices. Technical assistance is to assist individuals and their organization to improve by offering resources and information, supporting networking and change efforts.

Benefits of Continuing Professional Development (CPD)

The importance of CPD to professional Accountants includes but can't be limited to

CPD strengthens public trust in the profession, builds stronger accountancy organizations and ensures that the profession is sustainable. The accounting structure of a company is an essential component to business operations. One of the primary roles of an Accountant usually involves the collection and maintenance of financial data. CPD equips Accountants to ensure that financial records are maintained in compliance with lawful and acceptable procedures and policies on the corporate level. Management of organizational financial data can also include more sophisticated duties like developing, implementing and maintaining financial data base as well as establishing and monitoring control procedures.

CPD ensures Accountant's capabilities keep pace with the current standards of others in the same field. Today's world is becoming more volatile than ever before. With so much at stake, it is a good idea to stay informed as to what is going on in the field and the world generally. Continuing Professional Development highlight current standards of others in the same field needed for creating strategy and tactics execution. It guides the Accountant in the preparation of financial statements by knowing the current standards and the requirements needed for a particular account.

CPD ensures that Accountants maintain and enhance the knowledge and skills needed to deliver a professional service to customers, clients and the community. The accounting profession is subjected to strict guidelines for professionalism and ethics, often regulated by federal laws. Since Accountants deal with the lifeblood of companies and organizations (their finances), they owe a fiduciary duty to act professionally and in the best interest of their employers or clients. CPD ensure that they imbibe the characteristics of professionalism.

CPD ensure accounting knowledge stay relevant and up to date. The accounting profession is in a

continual state of evolution as new laws, technological advancement and the advancement of globalization in the world of finance continues to change the rules of the game. To be a consummate professional in the field of accounting, one must stay abreast of new developments in the industry to be able to offer top quality, fully informed services. CPD ensure that an Accountant acquire new technical knowledge as well as keeping up to date.

CPD helps Accountants to make meaningful contributions to the team. To an Accountant who manages a firm like an audit firm, it provides a framework to contribute and overseeing financial reporting and disclosure. It also provides tactics to manage employees like the staff appraisal. You become more effective and efficient in the workplace. This by extension assists one in career advancement where they can lead, manage, influence, coach and mentor others.

CPD helps Accountants and the accounting profession to stay interested and interesting. Experience is a great teacher, but it does mean that we tend to do what we have done before. Focused CPD opens one up to new possibilities, knowledge and new skill areas. It introduces new motivational scriptures, skills, terms and terminologies as well as projects to keep the field more interesting. Accountants research and peer with their colleagues in solving issues and advice as well as giving opinions on a fair view, through which the profession gets more interesting every day by day.

CPD can deliver a deeper understanding of what it means to be a professional, along with a greater appreciation of the implications and impacts of the work. It tends to convince professionals of their career path by creating an inward understanding and appreciation of their chosen profession. It also enables Accountants to ascertain the impact of the accounting job.

CPD helps advance the body of knowledge and technology within the profession. As technology advances, Accountants need to grow with technological advancement in order to get acquainted with modern trends. With CPD, Accountants will be able to acquire current knowledge and technology as it relates to the profession.

Institute of Chartered Accountants of Nigeria (ICAN) and CPD

The Institute of Chartered Accountants of Nigeria (ICAN) is a professional accountancy body in Nigeria, established by the Act of Parliament No.15 of 1965 to regulate the practice of Accountancy Profession in Nigeria and to set

standards to be attained by persons seeking to be members of the profession. The Institute regulates ethical standards for the profession and has a strong mechanism for enforcing its compliance by all members. ICAN is a founding and prominent member of the International Federation of Accountants IFAC, the body that regulates the Accountancy profession worldwide. Its vision is "to be a Leading Global Professional Body" with the mission "to produce World-class Chartered Accountants, regulate and continually enhance their ethical standards and technical competence in the public interest.

The Institute in order to facilitate and enhance the continuous professional development of all chartered accountants in compliance with international standards, the Institute's Mandatory Continuing Professional Development (MCPD) was introduced for the rapidly changing business environment coupled with disruptive technology places increasing demand on the professional competence with the aim to develop and maintain the professional competence necessary for professional accountants. The MCPD is an annual event requiring every member of the institute to obtain a minimum of thirty (30) credit hours for both structured and unstructured activities.

According to the institute, MCPD are those learning activities that develop and maintain capabilities to enable chartered accountants perform their professional responsibilities with confidence. All chartered accountants have an ethical obligation of due care to their clients, employers and relevant stakeholders and need to demonstrate their ability to discharge this responsibility in a competent manner.

The objectives of MCPD program according to ICAN includes ; to assist members of the profession to adapt to the evolution of new techniques, changing responsibilities and economic conditions globally, demonstrate the Institute's social responsiveness by encouraging members of the accounting profession to have adequate current technical knowledge and skill in the drive towards maintaining professional excellence in the public interest and importantly, provide members with networking opportunities.

Association of National Accountants of Nigeria (ANAN) and CPD

The Association of National Accountants of Nigeria (ANAN) is one of the two professional accountancy associations with regulatory authority in Nigeria, the other being the Institute of Chartered Accountants of Nigeria (ICAN), founded on 1st January 1979 and was incorporated on 28

September 1983. The Association was chartered on 25 August 1993 by Decree 76 of 1993.

Its vision, to make ANAN a Premium Brand of Choice in Professional Accounting Practice in Nigeria, and to impact on accounting education and practice in a profound and comprehensive manner with a mission To advance the Science of Accountancy in Nigeria, pioneering a multi-disciplinary emphasis in the production of well rounded, well blended, and well-honed professionals, profound in knowledge, skillful in practice, and ethical in conduct.

In pursuance of CPD and Rule 14 (J) of the association's Rules 1995, it compels its members on annual Mandatory Continuing Professional Development (MCPD) designed each for the six geopolitical zones of the country. The Association has gone ahead to introduce an electronic based MCPD known as e-MCPD designed to enable members' access trainings, seminar materials, conference materials, journals, textbooks, articles, video lectures, practical step by step approach to solving accounting problems and other contemporary issues. It will provide information on current development in the accountancy profession remotely, irrespective of where members are located in Nigeria or outside the shores of this nation.

II. CONCLUSION AND RECOMMENDATIONS

Challenges of CPD for Professional Accountants in Nigeria

In the face of the whole efforts by professional accountancy bodies in Nigeria to providing and enforcing CPD among accountants, below are the factors limiting the overall effectiveness of CPD:

Rivalry among professional bodies: Competition breeds efficiency; yet professionals need not to compete. They only need to cooperate and challenge one another to higher heights. If anything, competitive effort will shift from reading for certificates, to working hard to defend the integrity of one's qualification (Akhidime&Ibadin, 2016). What constitutes an effective CPD for accountants in Nigeria is divided along professional body line as there is no unified and central body of accounting professionals in Nigeria as seen in other professions like law, engineering, medical etc.

Cost: These bodies have been criticized for not providing enough training, sensitization and developmental workshops to members at subsidized rates. Registration for attendance at MCPD organized by both ICAN and ANAN deter

members from participating in the annual event as some members struggle with the high rate of unemployment and overall cost of living.

Withdrawal of membership: The membership status of members of the accountancy bodies who have defaulted in a way or the other is withdrawn and such withdrawal does not stop such members from practicing. They are only stopped from being members until they clear for example a financial obligation and their membership is restored without a corresponding CPD exercise.

Poor attitude of organizations and institutions towards the enforcement of CPD. Observed is that most establishment especially within the private sector do not organize or mandate their accounting employees on CPD programs.

III. RECOMMENDATION

Sequel to the observed challenges facing CPD in accounting profession in Nigeria and to ensuring a healthy profession both in the industry and academics, this study recommends that there be a central and regulatory accounting professional council to serve the same or similar role like the Council of Engineering Registration of Nigeria (COREN), Medical and Dental Council of Nigeria, Advanced Legal Council of Nigeria etc. for engineering, medical and law professionals respectively. The accounting bodies should subsidize the cost of CPD attendance and constitute a policing unit to ensure that members whose memberships are withdrawn do not continue practicing and ensure that reinstated and reinstalled members are guided towards carrying out CPD missed during the course of the withdrawal of their membership. Firms should especially in the public interest and the growth of the profession provide and mandate their employees on CPD. And finally, there should be a drastic shift towards CPDs on ICT and research.

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