

Continuing Professional Development: Compliance Geared Towards Competence of Accounting Educators

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Abstract - Continuing Professional Development (CPD) is the latest trend in today's superior education. The goal of CPD is to develop the skills of professionals to make them competent. Accounting CPD aims to help Certified Public Accountants (CPAs) keep abreast with the latest professional developments and to strengthen their proficiency in their current field. By increasing or improving the knowledge base of a CPA and through proper application of such knowledge, the CPA job performance is expected to improve. This study described the value of continuing education from the viewpoints of the accounting educators themselves, their students, and their respective supervisors. Through in-depth interviews, class observations and feedback from unstructured conversations, this paper sought answers to validate the value-added impact of CPD on accounting educators by examining the relevant changes in their knowledge, skills, and teaching strategies brought by participation in CPD programs and activities. Findings revealed that acquisition of essential knowledge and skills through CPD participation does not ensure improved teaching performance and enhanced level of competence, if one does not have the ability to put that knowledge into practice. However, considering that the academic sector is responsible for imparting knowledge to students, it is recommended that CPD must be mandated for accounting faculty members. Accordingly, participation by academe in CPD programs must be continued with relatively higher reinforcement and support, since the program is beneficial to the CPAs working in the field of education.

Keywords - competence, continuing professional development, value-added impact

I. INTRODUCTION

Continuing Professional Development is acknowledged to be centrally important in maintaining and enhancing the quality of teaching and learning in schools (Craft 2000; Harris 2002; Harland and Kinder, 1997). The international research literature has consistently shown that continuing professional development is an essential component of successful school level change and development (Day 1999; Hargreaves 1994). It has confirmed that when teachers are able to access new ideas and to share experiences more readily, there is a greater potential for school and classroom improvement. Some schools invest in the development of their teachers and create opportunities for them to collaborate and to share best practices. Evidence also suggests that attention to teacher learning can impact directly upon improvements in student learning and achievement. When teachers expand and develop their own teaching repertoires and are clear in their purposes, it is more likely that they will provide an increased range of learning opportunities for students (Joyce, 1999). The research literature demonstrates that professional development can have a positive impact on curriculum, pedagogy, as well as teachers' sense of commitment and their relationships with students (Talbert and McLaughlin 1994). Recent research has reiterated that quality of professional interaction, the focus on faculty development, and the relentless pursuit of improved teaching and learning are key characteristics of successful school improvement (Harris, 2002; Gray, 2000; Maden & Hillman, 1996; OFSTED, 2000). Rapid societal change which includes increased regulation of professional practice and other institutional and economic restrictions imposes obligations upon practitioners to keep abreast of professional developments (Cervero, 2001). Even after finishing a degree in any profession, professionals are supposed to reassess themselves with continuing education. Continuing education is deemed to be an essential catalyst for

advancing professional practice. Accounting profession is one of the professions which requires the accountants to update their skills from time to time. They need to seek out CPD courses on a regular basis to keep their accounting skills in tip-top shape. Continuing Professional Development (CPD), before known as Continuing Professional Education (CPE), is described as lifelong education of professionals on specialized knowledge, skills, attitude, ethical and moral values after the initial registration and admission in the profession (PRC, 2008; IES 7, 2006). The term "*continuing*" suggests the fact that education has not set its own limits and there always may be more and more goals to achieve in this extremely competitive area. CPD for CPAs has long been implemented in the Philippines. The CPD requiring continuing education for Certified Public Accountants is mandated by the government as stated in the Philippine Constitution, Implementing Rules and Regulations, Section 32 of the Revised Accountancy Act (World Bank, 2006). Accounting continuing education includes a wide range of training programs necessary to any CPA's career. While the fundamentals stay the same, accountancy is definitely one of the most fast-changing disciplines in the entire professional arena. It is with this in mind that CPAs need to give prime importance to earn CPD units on a yearly basis. Certified Public Accountants are required to maintain a certain number of acceptable CPD credits under PRBOA Resolution No. 358 Series of 2016. Compliance with CPD is deemed to widen the CPA's knowledge base which will be used in performing their duties as professionals. As with any other continuing education for other professions, the main goal of accounting CPD is to help CPAs remain updated with the most recent changes affecting their practice and to ensure that professional competence is maintained. On an annual basis, CPD teaches CPAs about changes in policies, laws, and legislation. Without knowing these updates, CPAs would not be able to give relevant

and efficient accounting services to their clients. CPD was designed to develop an accountant's competence in order to protect the profession and those who rely on them. Accounting academician is an alternative field to traditional work as a CPA or auditor. For accounting professors, the accuracy of what they impart to their students is essential and they can only do this if they are in the know of the current standards, regulations, rules, legislation, and practices in the industry. Tan (2015) concluded in his study that contribution of CPD to career advancement of CPAs can be predicted by the credit units earned. As CPD programs and activities were determined to have influence on professional development, CPAs should capitalize on increased best practice participation and meaningful engagements with CPD in order to bring about significant benefits, opportunities, and improvement of personal competencies. Competence indicates sufficiency of knowledge and skills that enable someone to act in a wide variety of situations. Because each level of responsibility has its requirements, competence can occur in any period of a person's life or at any stage of one's career (Business Directory, 2013). CPD for accountants has been established with different objectives in mind, but its main intention is to improve the competence of CPAs. Though this may be true theoretically, questions are arising about whether CPD is really effective in improving the competence of CPAs particularly those who are engaged in the teaching profession. Thus, this paper was conceptualized to examine and evaluate the significance of Continuing Professional Development and its role in transforming the teaching competence of accounting educators. Specifically, this study aimed to seek answers to the following research questions:

- (1) How do accounting educators describe compliance with Continuing Professional Development?
- (2) How do academic managers view compliance with Continuing Professional Development of accounting educators in relation to teaching performance?
- (3) What are the benefits and constraints of conforming to the CPD requirements?
- (4) How does CPD compliance transform the faculty's teaching competence?

II. RESEARCH METHOD

A qualitative approach was used to obtain primary data by conducting interviews to key informants supplemented by personal observation and feedback from unstructured conversations. The researcher sought to find out the influence of CPD on accounting faculty for the School Year 2013-2014. For this qualitative survey, a purposive or judgment sampling was utilized. This research is not value or bias-free, but every element of the research has involved interpretation which is influenced by values and experience. For that reason, throughout the project, a commitment has been maintained to maximize research objectivity by ensuring clarity in relation to bias and value assumptions. Furthermore, to address the subjectivity of this research design, the data collection process involved interviews, class observations, and documentary analysis. The mixture of data-collection methods used in this study have provided a rich empirical basis upon which the researcher had made judgements about the impact and effectiveness of the CPD compliance.

Three set of respondents were interviewed about their individual viewpoints on the effects of CPD compliance. First, were accounting faculty members from Jose Rizal University (JRU), Far Eastern University (FEU), Pamantasan ng Lungsod ng Maynila (PLM), Polytechnic University (PUP) and Arellano

University (AU) who participated in the CPD programs. Faculty-respondents include those who were handling Auditing, Advanced Accounting, Taxation and Financial Accounting courses during the semester and had been teaching for a minimum of five years. Second, are selected Accountancy academic heads from these universities for the School Year 2013-2014. The supervisors composed of Deans, Association Deans, College Secretary, Program Heads, Assistant Program Heads, and Program Coordinators, who are in-charge of faculty evaluation every semester using the evaluation instrument prescribed by the university; were also interviewed in order to obtain their insights on the effects of CPD to the teaching performance of their faculty members.

As part of inclusivity, an informal interview was also conducted among some students to harness their experience and observations regarding the improvement in the performance of their teachers. Competence in the context of this study is measured based on the performance indicators such as additional knowledge and innovative teaching strategies including teaching efficiency and effectiveness observed by the students. Likewise, the researcher also conducted her own classroom observations based on the agreed schedule with the faculty concerned. This surveillance was done to strengthen the results of the interview from the faculty, academic heads, and students in order to identify any transformation after participating in seminars or conferences relative to CPD. The researcher conducted an interactive and in-depth interview with accounting faculty members to gather information regarding their personal viewpoints about CPD and the factors affecting their compliance to CPD. Interviews undertaken were analyzed using a thematic content approach. Using the voices of the academics, findings from interview with key informants and documentary data were triangulated and three themes were identified: professional development, improved knowledge, and influence on teaching performance, which were judged as a consequence of CPD compliance of academic practitioners.

Although school administration standardized the evaluation system in the school context, teacher-evaluation systems are generally designed based on the competency standards and guidelines adopted and promulgated by the Commission on Higher Education covering areas such as planning and preparation, classroom environment, and instruction. While faculty-evaluation systems of the university-respondents vary in some components such as frequency of classroom observation, length of observation, whether or not observations must be announced beforehand, student debriefing, feedback or post- conferences, coaching, and who conducts the evaluation, they are essentially similar and comparable in terms of procedures, items in the checklist, criteria, and assigned weight in the rubrics; because they are governed by the framework of the Commission with their policy objective of ensuring that teacher evaluation contributes to the improvement of student outcomes through enhanced teaching performance and improved teaching practices.

Table 1
Description of the Respondents

Respondents	PLM	FE	JRU	PUP	AU	Total
School Affiliated						
Accounting Students	10	10	10	10	6	46
Accounting Teachers	3	4	4	2	1	14
Academic Managers	1	5	2	1	1	10
Total	14	19	16	13	8	70

Table 1 presents the three groups of respondents: Academic Managers (Dean, Associate Deans, Program Heads, Assistant

Program Heads and Program Coordinators), faculty members, and students including the universities in Manila where they are currently affiliated.

Table 2
Insights of Accounting Faculty Members about CPD Compliance

Coding	Category	Theme
For me, it's more of professional commitment, that is, for professional advancement. Although there are many books, it also makes a difference hearing the diverse views of the colleagues in the accounting profession. . . . However, sometimes it is just for formality. You know that, don't you? If he (she) sometimes some participants will just sign the attendance and do not actually participate in the seminar, but still they are given the same credit units. One more thing, it appears that it is just for generating extra revenue at the expense of the professionals like us CPA. Seminar fee is also expensive, paying P1,500 minimum?	Citing the drive for complying Articulating importance of complying Defeating the CPD objective No proper implementation Negative perception about CPD Criticizing the seminar cost	Reasons for complying Determinants for complying

Table 2 shows that the faculty- respondents had different perspectives about the Continuing Professional Development particularly regarding the reasons for compliance and some deterrents for not complying. As drawn from the interviews, it appears that most of the faculty-respondents found CPD compliance onerous and they merely conform as part of their moral obligation and professional commitment. As extracted from the interview, it was revealed that CPD compliance is a natural obligation of the accounting educators to ensure that they are provide quality education by imparting on their students nothing but accurate and latest accounting information.

The teachers said that although CPD credits are not mandatory for CPAs in the academe, it would not be considered a waste of time since additional education is never a bad thing. There is acknowledgement in the literature that the concept of professionalism is related to a concern for ethics (Macfarlane 2001), and also having a shared set of values (Nixon, Marks, Rowland, & Walker, 2001).

It was divulged that faculty believed that CPD courses are intended to encourage them to expand their foundations of knowledge and stay up-to-date on new developments. Many participants then stressed the influence of the immediacy of addressing their needs to perform well in their current role or to maintain "performative competence" (Archer, 2000). This exposed a view that professional development is integral to, and embedded in, their normal daily working activities in academe (Crawford 2009). Accounting educators who work in community universities/colleges typically instruct students to embark on a new career path. To work in this setting, accounting educators need to constantly update their knowledge and skills in order to ensure a highly effective and efficient performance by providing the updated standards. Interestingly, Dexter (2007) noted that while development is a key function of the "teacher" role ... they need to examine also how they develop themselves". CPD courses help the accounting educators do their job better, which help them keep their job. CPA in the academe felt that they were well translated by their CPD participation, and that the CPD had helped them to enhance and broaden their accounting knowledge and skills. This view reflects the literature, wherein it is suggested that continuing professional development is very much part of the culture of teaching, and commitment to discipline or organization (Clegg 2003) was reflected in their responses.

Conversely, some respondents' personal attitudes toward CPD such as lack of benefit from engaging in CPD is a dispositional deterrent that has an immense influence on the person's insight about CPD, which can later hinder participation. Furthermore, it was also validated by the researcher from the faculty-respondents that the knowledge obtained from CPD compliance is sometimes not relevant to the courses they are currently teaching and thus, deemed to be useless and does not contribute to the level of competence and performance

Table 3
Viewpoints of Academic Managers about CPD Compliance

Coding	Category	Theme
Yes, even if it is not yet mandatory for the accounting faculty, we encourage them to attend CPD seminars. I believe it would probably ... knowing the recent changes in the accounting standards, they become updated so in a way, helpful. But in terms of competence or performance, that's a different thing. It is a case to case basis. Competence is both effectiveness and efficiency, if he (she) isn't? It is not merely based on static ... ah no ... technical knowledge, but it also involves the manner on how they convey the information to the students. . . . It would be better if these accredited CPD providers will offer seminars pertaining to different teaching strategies or methods of delivery. If the topic would be more of teaching skills or strategy to become effective and efficient professor, improvement in performance may be seen.	Encourages faculty though not required Being updated is helpful Defining competence Proposing different topic content Citing effects on teaching performance	Keeping abreast with new developments Opposing viewpoint Alternative exposures

Table 3 presents the sample responses of the accounting administrators on how CPD programs and activities can help accounting faculty members stay on top of new developments in the accounting profession. Based on interview with the program coordinators, they believed that although CPD compliance is not compulsory, this is necessary to equip the faculty with updated knowledge and to make them become familiar with the current trends in accounting concepts and principles.

It was disclosed by the respondents that somewhere along the way, the focus of CPAs became compliance rather than learning. Respondents confirmed that CPD can play a significant role in the advancement of the profession as a whole only if all the stakeholders accept the responsibilities in using a system that endorses principles of quality. It was observed that the aspiration of CPD model is uncertain since there is no mechanism to mandate and ensure compliance by the CPA-academician. This aspect and individual's apathy or alienation toward further education inhibits the participation in the continuing education. The successful completion of accounting continuing education programs may enhance their potential value since it displays their commitment to their profession and improved expertise, and, combined with their growing experience, will separate them from many competing candidates who are depending on their degree and experience alone. This result highlighted how the academic role has become increasingly complex and ill-defined (Becher and Trowler 2001; Blackmore & Blackwell, 2003) and the ever-changing demands of academic practice (Light and Cox 2001). However, it appears that CPD programs do not serve as framework for defining professional competency. In addition, continuing professional education programs untapped the development of the teachers' proficiency and capability to share one's acquired knowledge and conveying the information to the students.

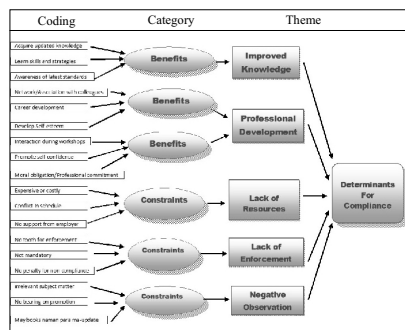


Figure 1. Benefits and Constraints of CPD Compliance

Figure 1 presents the summary of the collected interview data from the respondents classified into categories. These categories are supported and justified by quotations from the interviews. The outcomes depict that constraints surpass the benefits, resulting in the individual's decision not to engage in these educational activities. While CPD compliance results in benefits like improved knowledge and professional development, there are also many constraints, such as lack of resources, lack of enforcement and other negative observations. The main motivators for participation in CPD are professional development and professional commitment. The faculty members also participate in CPD to improve their self-esteem and confidence and have the expectation of increased opportunities for promotion for those with higher educational qualifications. Live presentation is the preferred method of delivery for accounting continuing education although it often requires a full day away from work. Advantages lie in the presence of benefitting from other participants interaction, and the one-on-one convenience of interaction with the discussion leader. It continues to be the best source of content, interaction with other teachers, and other accounting professionals, and tends to feature more practical application for business owners through the ability to network with other professionals and instructors.

On the other hand, the most influential deterrent is the unavailability of necessary personal resources since attending training programs is costly. These include lack of financial support, cost of travel, and the cost of events which tend to be expensive. Work constraint, family constraint, time constraint, and inconvenient location also prevent CPA from attending CPD activities. Many CPAs find it to be a cumbersome and time-consuming task. Some courses take as little time as a couple of hours, while some will be more time consuming. This barrier results in difficulty of balancing home-life, work, and study. Family constraint involves the problems caused by child care issues and other family commitments. Therefore, the conflict between course offerings, work responsibilities, and the difficulty of taking time off from work in order to participate hinder professionals to involve in CPD seminars and conventions. This result of the current study is in line with the study of Goodall, Day, Lindsay, Muijs, & Harris (2004) that the main barriers seen by participants were time and resources to cover registration and travel costs leading to reluctance on the part of accounting teachers to acknowledge the need for

development.

Moreover, it was divulged that CPD participation is less effective in providing personal benefits such as promotion and enhancing income. Further, during discussion, it was pointed out that CPD activities organized were quite "superficial" without much in-depth treatment of the subject matters, especially in view of the fact that many educators were very experienced and had post-graduate qualifications. A number of seminars or briefings, which counted towards CPD hours, were merely opinion gathering sessions, while others were mainly for the purposes of explaining new policies and regulations, which offer nothing new compared to what had already been explained in circulars issued by authorities.

Does CPD Compliance Transform Teaching Competence? In today's rapidly changing world, it is crucial to master new skills and concepts to keep up-to-date. In this charged and competitive environment, each of us is responsible for improving and expanding our knowledge, so that we can perform our jobs more effectively but also become more valuable faculty. That at the point of socio-cultural interaction, the ways in which by their nature, humans have degrees of freedom in determining their own courses of action (Archer 2003). The information acquired from continuing professional education is presumed to help accounting educators improve their performance through enhancement of existing skills and abilities and to maintain professional competence. This study was inspired by the belief that continuing education is an essential catalyst for improving the teaching competence of accounting educators. But does CPD really have an effect on a professional's competence?

This paper explains the effect of Continuing Professional Development on teaching competence. It proposes that reflection on practice is an essential component of continuing professional education and that compliance, participation and experiences of accounting educators in the CPD must reflect on practice in order for both to develop personally and to move the profession forward. Feedback from the students claimed that those accounting professors who acquired CPD units carry out their task with lesser mistakes and demonstrate greater confidence due to enhanced knowledge and proficiency, but no relationship with other criteria on effectiveness, performance and efficiency were observed. It was supplemented by responses from the academic managers that based on the comparative faculty evaluation results, there is no evidence that Continuing Professional Development (CPD) improve the performance of professionals in the academe. In fact, performance of some accounting professors is relatively poor despite several compliances with CPD programs. It was also supported by complaints received from the students pertaining to the efficiency and effectiveness of some professors who are regularly attending training and seminars. The findings of the study of Tan (2015) support the results of the present study, who found out that CPD has strongest impact on improvement of financial income but has the weakest impact on enhancement of personal competencies. The result indicates that CPD provider must facilitate a more inclusive, holistic, facilitative, aligned, and responsive approach to academics' continuing professional development in higher education in order to generate enablement wherever possible.

IV. EIDETIC INSIGHTS

This study evaluated the 'value added' effects of educational provision, hoping that CPD compliance will enable teaching to be relevant, effective, and efficient. Continuing professional development includes learning experiences which will (a) introduce new concepts and skills, (b) update basic professional

foundations, (c) refresh or reemphasize aspects of professional training, (d) provide additional competencies to make career advancement or change possible, and (e) furnish the individual with an overview of his or her profession as a changing and evolving discipline. Investigation revealed that eight out of fourteen (14) surveyed accounting faculty members view CPD programs as effective in the areas of giving most updated standards, improving the knowledge base and offering valuable contacts with peers and experts in the field. They are just compliant because they are obliged to do so. It was observed that CPAs do not take CPD seriously and their compliance with CPD is merely for Professional Regulatory Board of Accountancy (PRBOA) accreditation requirements. Thus, CPD activities may not have beneficial effects on a CPAs competence.

Accordingly, it can be deduced that it is deceptive to equate education with competence and accountability. That CPD participation may not be congruent with the actual performance of professionals in the teaching profession. Based on the interview from the academic managers from the accountancy department, it was indicated that compliance with CPD does not have an apparent or remarkable effect on the competence or teaching performance of the CPA, but it simply increases or improves the knowledge of the CPA professors. This can be inferred that acquisition of essential knowledge and skills through CPD participation does not ensure improved performance and enhanced level of competence, if one does not have the ability to put that knowledge in practice.

Continuing Professional Development is contextualized in this paper to encompass all formal trainings which include seminar, workshops, conferences that allow teachers to improve their teaching performance. CPD can come from a range of sources including: external expertise, school networks, and within school. Lack of support and investment to human resources is one of the major problems encountered by the faculty-respondents. Participants regarded that CPD providers must give emphasis on these drawbacks of compliance to make the programs more effective and encourage everyone to become compliant. CPD is also acknowledged to have reflective elements to improve knowledge, skills, and impact upon their teaching practices. Therefore, the researcher came to a conclusion that eliminating these difficulties may lead to full engagement and commitment to CPD by accounting professors. Moreover, CPD should be a collective responsibility of teachers and the schools they are in. As such, CPD needs to be at the core of school development.

Continuing Professional Development has been described as serving multiple purposes including enabling teachers to continually enhance their skills, knowledge base, and teaching competence. But the results revealed that CPD programs are not tailored to meet the teacher needs; and do not focus about learning and developing capabilities to perform the teaching job efficiently and effectively. Based on the findings, the conclusion is drawn that CPD training and development cannot be linked to effective and efficient teaching as well as improve teaching quality, but simply provide addition and improvement to existing professional knowledge.

Therefore, CPD providers need to take into account developments at the level of the profession and the workplace in order to promote learning and development that benefits all parties.

V. RECOMMENDATIONS

There must be a continuous evaluation after conducting the CPD programs in order to assess whether something has been

learned by the CPA from the CPD activity. Thus, consider some strategies for incorporating reflection through continuing professional education.

Universities must give a deserving recognition to those who continuously commit themselves to make efforts in improving their professional competence, in order to encourage them to pursue this undertaking. They must also support and collaborate with the CPD providers to have better assessment of areas which their subordinates need to be enhanced.

The CPD providers must conduct a sound study on which areas they must focus on and which areas are less relevant to the CPA-academicians to be given less attention with. The participants shall also have reasonable opportunities to give recommendations they deem necessary or beneficial for their current jobs. Change the program topics or outline into a more fitting one to address the needs of the CPA in the education sector.

The controllable deterrents that CPAs experience when attending CPD activities should be minimized, like reducing the cost of seminars and provision of affordable food and accessible venues for activities.

Further research should be conducted to determine other multi-dimensional issues and to examine other institutional factors that influence the non-participation of many accounting educators, which was reflected in the under-representation of teachers from several Higher Education Institutions (HEIs) in the country.

ABOUT THE RESEARCHER

Dr. Fe R. Ochotorena earned her graduate studies, Doctor in Business Administration at Polytechnic University of the Philippines, Manila where she also obtained her undergraduate degree of Bachelor of Science in Commerce – Major in Accounting. Whereas, her Master's Degree was completed from Colegio de San Juan de Letran, Intramuros, Manila. Aside from being a Certified Public Accountant, she is also a Licensed Professional Teacher.

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