# Conceptual framework for management effectiveness of professional continuing education programmes in Lagos State, Nigeria

Oyeyemi Aitokhuehi Texas Southern University

## **ABSTRACT**

Education helps development. Consequent to the rapid changes taking place in the different systems in the world, there has been an amplified burden for professionals to be properly trained or certified in order to possess the required knowledge and ability that will boost their competence on the job. The research involved the development and validation of a conceptual model for effective management of Professional Continuing Education (PCE) programmes on the assumption that maintenance of a conducive physical and psychological climate for learning, effective administration and organisation of these centres, providing for students' academic welfare and the use of qualified resource persons would logically lead to the achievement of above average performance in professional examinations. Survey research design was used for the study. The population of the study comprised all the learners, facilitators of accredited PCE centers and examiners of the Institute of Chartered Accountants of Nigeria (ICAN) and Chartered Institute of Bankers of Nigeria (CIBN) in Lagos state, Nigeria. The findings from the study show that having the indicated management effectiveness profiles alone in place do not bring about the expected above average performance by the majority of the learners in professional examinations. The study showed that in addition to the above stated factors, there is the need for a continuous linkage between the professional bodies and Professional Continuing Education centres through continuous accreditation, monitoring and supervision of Professional Continuing Education centres and continuous training and development of Professional Continuing Education facilitators through the train the trainers' workshops and seminars.

Key Words: Conceptual Framework, Management Effectiveness, Professional Continuing Education Programs

Copyright statement: Authors retain the copyright to the manuscripts published in AABRI journals. Please see the AABRI Copyright Policy at http://www.aabri.com/copyright.html

#### **BACKGROUND**

The role and relevance of professionals in the development process of a nation is becoming more paramount every day. Becoming a professional involves a thorough preparation of the products that would become assets to the nation. This is one of the reasons the Government of each nation requires all prospective professionals to be licensed. Professionalism takes a process, it requires time and involves the writing of some basic examinations in the chosen field in order to be certified or chartered.

According to Downie (1990), the idea of professionalism comprises diverse sets of practices. In order to be a professional, there is the need to be knowledgeable and to have a level of technical competence to handle day-to-day activities in the chosen field (Brown, 2009; Pollard, 2010). The notion that a professional has a specialist knowledge base is central to the ideology of professionalism. A certification program for professionals is aimed at validating their knowledge, experience and commitment to excellence (Torres, 2008). Certified professionals are designed to give the workforce teams of all industries a competitive advantage within their market. Certification program aims at developing the managerial potential of professionals and they can be used as an incentive for businesses to motivate and strengthen their work force.

As a result of the rapid changes taking place within the different systems in the world, there has been an increased pressure from organizations and the general public for professionals to be properly trained and retrained so that they have the requisite knowledge that will guarantee competence on the job. Education aids development, thus it is the duty of professionals all over the world, as agents of development, to guide their countries through quality education of their members in the path of nation building and development. These can be achieved through the training and retraining of their members in such a way as to give them the requirements for proper participation in the development process.

Professional certification gives individuals the transferable skills needed for whichever roles and industries they choose. The various certification programs are rooted in competency-based trainings that identify the key skills required to be effective professionals, measure the current skills of the individual participants and create learning and training opportunities to close the gap by strengthening and developing the skills identified as important to successful practice (Torres, 2008).

Professional bodies determine the standard of knowledge and skill to be attained by persons seeking to become certified members of a particular profession and raise those standards frequently as circumstances may permit (ICAN, 1999). Professional examination is a route for graduates to qualify as professionals in the chosen field. It satisfies professional interests and provides the participants with skills and competencies needed to succeed in the modern workplace (Armstrong, 1994; Torres, 2008).

This is particularly achieved through Professional Continuing Education (PCE). Thus for the training of professionals to be adjudged adequate, the PCE programs must be effective and qualitative. The effectiveness and quality of PCE programs are a function of how they are managed. There are certain factors that can determine the effective management of these programs. These include: how the programs are organized, the extent to which the students' academic welfare is catered for, the quality of staff and facilitation in the PCE centers, the level of congruence between the desires of the professional bodies, with regard to the contents of the PCE programs and the quality of what is delivered to the learners at the centers.

The assumption is that when all the PCE programs are effectively managed through adherence to these factors, the primary objective of the training would have been achieved, through above average performance of beneficiaries in professional examinations. Effective management is thus characterized by maintenance of a conducive physical and psychological climate for learning, effective administration and organisation of the learning centres, catering for students' academic welfare and usage of qualified resource persons.

#### The Problem

The central problem of this study is to find out if the effective management of PCE programmes through the maintenance of a conducive physical and psychological climate for learning, effective administration and organisation of these centres, catering for students' academic welfare and usage of qualified resource persons would naturally lead to the achievement of above average performance in the professional examinations.

# **Purpose of the Study**

The purpose of this study was to develop and test a conceptual model to verify if effective management of PCE programmes through the maintenance of a conducive physical and psychological climate for learning, effective administration and organisation of these centres, catering for students' academic welfare and usage of qualified resource persons would naturally lead to the achievement of above average performance in the professional examinations.

## **Research Question**

This study provided answers to the following research question:

To what extent would the effective management of PCE programmes through the maintenance of a conducive physical and psychological climate for learning, effective administration and organisation of these centres, catering for students' academic welfare and usage of qualified resource persons naturally lead to above average performance result in the professional examinations?

# **Research Hypothesis**

Hypothesis 1: There is no significant difference in respondents' view between the different effectiveness categories.

Hypothesis 2: Management effectiveness of the PCE centers alone will not lead to above average performance in professional examinations.

## **Conceptual Framework**

In order to answer the research question and test the hypothesis, a conceptual framework, as presented below was developed and tested. The conceptualised model below (Figure 1) shows that PCE centres must operate through certain effectiveness profiles as enumerated by Sample (2003). Management effectiveness is important to have expected outcome, especially in PCE centres. To corroborate this, Olagboye (2004) posits that open educational system consists of inputs, transformation processes and outputs. Inputs include human, material and symbols which are the policies, objectives, theories and values. Moreover, these inputs have to be transformed through the process of teaching, learning, evaluation, planning, organizing, influencing, control mechanism and accreditation of the programs. In other words, the management in relation to provision of quality staff and administration, management of student's academic welfare, maintenance of a conducive physical and psychological climate for learning, management of the execution of learning experiences and making use of qualified resource persons in the delivery of these PCE programs should result in effective performance in the professional examinations.

The transformation process now brings about the output that are discharged into the environment who are qualified professionals working and impacting on their different organizations. The outputs in Professional Continuing Education programs would include certified professionals (graduates of Professional Continuing Education programs), academic achievements, certificates, skills and competencies, quality of service by the qualified professionals, beliefs, attitudes and behavioral changes, impact on society and so on. But for this to happen, the effectiveness is important to have expected outcome, especially in PCE centres.

Effectiveness can be measured through effectiveness profiles. In this study, effectiveness profiles include the provision of quality staff and administration, planning and scheduling work, facilitation of learning, getting unbiased information, identifying and solving problems, learner support and evaluating performance. These profiles were measured through indicators as shown in Figure 1.

Provision of Quality Staff and Administration: In PCE centers, this is a key effectiveness profile. The facilitators, administrative staff and the entire administration are very important if the learners are to receive sound training. The indicators include services provided for learners and the courtesy, politeness and competence of the management, staff and facilitators at the PCE centers.

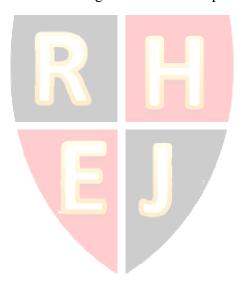
Planning and Scheduling Work: The facilitator's planning activity involves choosing lesson contents, time-table, scheduling of teaching, forming groups of learners, which are done

appropriately and adhered to by the individual facilitators and groups. The entire PCE centre is able to work as a system and choose appropriate activity structures, using stated objectives to achieve the learning goals. The indicators include prompt and timely learning activities and work schedules that are clear and adhered to.

Facilitation of Learning: Facilitation implies how learning takes place in the various centers. The indicators include access to learning resources.

Giving Unbiased Information: Learners are supposed to have information on issues relating to their lectures, progress, learning resources, examination. The information should be explicit for the learner to understand. The indicators include materials provided to learners and information on academic issues by facilitators.

Identifying and solving problems: Identifying and solving problems refer to an individual's ability to identify barriers that interfere with the achievement of goals and applying a systematic set of procedures to eliminate or reduce the causes. The learners are helped to handle the barriers that can hinder the achievement of their successes in the various professional examinations. The indicators include handling of learners' complaints and bureaucracy.



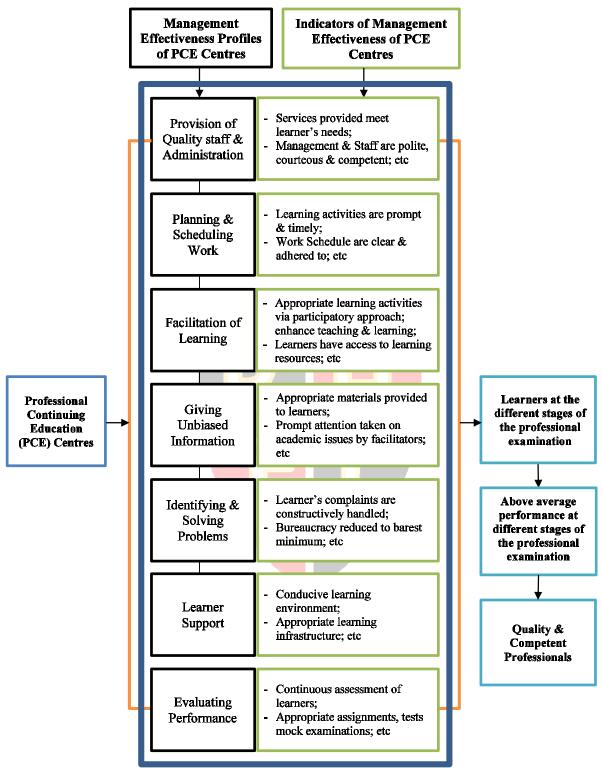


Figure 1 Conceptual Model of Management Effectiveness of PCE Programmes

**Source:** Developed by the Researcher (Adapted from Olagboye, 2004 and Sample, 2003)

Learner Support: The learning environment and infrastructure in place at the PCE centres play significant role in the learning processes. The processes at the PCE centres have to be learner-oriented, that is, learning should be related to their needs, expectations, attitudes and interests. Thus, the environment should be adequately conducive for learning to take place.

Performance: This means that participants are able to take part at each level of the professional examination conducted by the professional body and the majority (about 75%) are able to perform above average.

These effectiveness profiles can be measured through the indicators of each of the effectiveness profiles which should be operational on the learners. Among the indicators are handling of learner's academic complaints, advices on various academic issues and conducive learning environment. Ultimately, all these should lead to an above average performance, culminating in the production of competent and highly qualified professionals.

# **Research Methodology**

The population of the study comprised all the learners and facilitators of accredited Professional Continuing Education centres of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Bankers of Nigeria (CIBN) in Lagos State, Nigeria. In Nigeria, there are 37 accredited Professional Continuing Education centres and currently, in Lagos State there are 14 accredited Professional Continuing Education centres by ICAN spread across the State. The population of examiners in ICAN was 600 while for CIBN, the population was 100, giving a total of 700. Table 1 below shows the population of the study for each participating institution.

Table 1: Population and Participating Institution

INSTITUTE	ICAN	CIBN	
Number of Accredited Tuition/Lecture	14 (8- Functioning)	7 (3 Functioning)	
Centres	14 (6- Functioning)	/ (3- Functioning)	
Number of Learners	1938	260	
Number of Facilitators	170	55	
Number of Examiners	600	100	

Sources: ICAN & CIBN, 2011

## 1. Sample and Sampling Techniques

The population was divided into three groups; the learners, the facilitators and the examiners. Each of these have different characteristics and distribution patterns, hence they were separately sampled as follows:

#### Learners

ICAN: A total of eight functioning accredited PCE centres of ICAN, with a total population of 1938 learners, were used for the study. All the eight centres were utilized and a sample size of 638 learners was chosen which is 33 percent of the total population using stratified proportionate sampling. The programmes were arranged into levels and all the levels were involved in the study. In ICAN, there are four levels namely: Foundation (F), Intermediate (I), Professional Examination 1 (PE 1) and Professional Examination 2 (PE II). Each level consists of streams (classes), depending on the number of learners. Proportional sampling method was used to pick 33 percent from each level of the eight functioning accredited Professional Continuing Education centres.

CIBN: Three functioning accredited PCE centres of CIBN were used for the study. The population of the learners at these centres was 260. All the three centres were utilized from where a total sample size of 85 learners was chosen, which is 33% of the total population. CIBN has five levels namely Foundation (F), Intermediate (I), Professional Examination 1 (PE1), Professional Examination III (PE II) and Professional Examination III (PE III). Proportional sampling method was used to pick 33 per cent from each level of the three functioning accredited PCE centres.

## **Facilitators**

The total number of facilitators in ICAN accredited PCE centres was 170 while that of CIBN accredited PCE centres was 55, making a grand total of 225 from the two institutions. The total sample taken was 57, which is 25 percent of the facilitators in each of the centre and they were randomly selected.

#### **Examiners**

The examiners of the Chartered Institute of Bankers of Nigeria (CIBN) were selected using simple random sampling technique. From the current list of examiners totalling 100, 50 per cent of them was selected using table of random numbers.

## 2. Instrumentation

The instruments for data collection in this study were the questionnaire and documentary analysis. Documentary analysis was used to gather information about the examiners' opinions of ICAN. Performance evaluation ranking report submitted by the examiners was extracted from the published report in Pathfinder produced by ICAN, while a questionnaire was used for the examiners of CIBN. Three different sets of questionnaires were developed for the learners, the facilitators and the examiners respectively. These sets of questionnaire were tagged Centre Learner Questionnaire (CLQ), Centre Facilitator Questionnaire (CFQ) and Professional Examiner Questionnaire (PREQ) respectively. The questionnaires were validated and pilot tested resulting in a reliability coefficient of 0.889. A modified four-point Likert scale of Strongly Agree (SA), Agree (A), Disagree (D) and Strongly Disagree (SD) as options was used for the

questionnaire. Respondents were required to tick  $[\sqrt{\ }]$  the appropriate column corresponding to the degree to which they agree or disagree with statements made in the questionnaire.

## Learners and Facilitators

The Centre Learner Questionnaire (CLQ) consisted of 49 items designed to elicit information on the management effectiveness of the administration and personnel, learners' academic welfare, physical and psychological environments and involvement of adult learners in learning processes. The Centre Facilitators Questionnaire (CFQ) was a modified version of the CLQ and consisted of 42 items.

## **Facilitators**

The Centre Facilitators Questionnaire (CFQ) consisted of 42 items, divided into two sections. Section A consisted of nine items relating to personal data of the respondents while Section B had 33 items designed to elicit information on management effectiveness of the administration and personnel, students' academic welfare, physical and psychological environments and involvement of adult learners in the learning process.

## **Examiners**

Two types of instruments were used for the examiners: documentary analysis and the questionnaire. ICAN does not allow its examiners to be given questionnaire or interviewed. Also, they do not release their professional examination results to third parties. According to the Institute, releasing their result for research purpose will be against their policy. To compensate for this, the examiner's report on performance evaluation ranking published by the examiners of ICAN in the Pathfinder (2011), a recognised publication of the Institute, was used for the study. According to Cohen, Manion and Morrison (2007), documentary analysis is a valid instrument for measuring performance. Documentary analysis was used for the examiners of ICAN by analysing information from the performance evaluation report submitted by the examiners to ICAN which was published in the Pathfinder.

Likewise, for the Chartered Institute of Bankers of Nigeria (CIBN), results were also not released by the Institute but they allowed their examiners to complete questionnaire. The Professional Examiners Questionnaire (PREQ) provided to CIBN examiners consisted of 16 items, divided into two sections. Section A comprised of six items which sought information on the personal data of the respondents while section B had 10 items designed to elicit information on adult learners' performance in professional examinations.

# 3. Rating Scale

An effectiveness rating was defined from the modified four point Likert scale of the questionnaire as follows:

i. For this purpose, the number 4 was assigned to Strongly Agree option of the modified four-point Likert scale, number 3 was assigned to the Agree option, number 2 to the Disagree option, and number 1 to the Strongly Disagree option.

- ii. Only the scores of the Strongly Agree and Agree options were considered with 4 (or Strongly Agree), being the maximum score, equivalent to 100%. The score of 3 (or Agree) would be equivalent to 75%, which is score of 3 divided by the maximum score of 4. The score of 2 (or Disagree) would be 50%.
- iii. The rating is **Effective**, designated as **"E"**, if the combined average scores of Strongly Agree and Agree responses are above 50%.
- iv. The rating is **Ineffective**, designated as "**I**", if the combined average scores of Strongly Agree and Agree responses are 50% or less. This implies that all Disagree and Strongly Disagree responses are ineffective.

## RESULTS AND DISCUSSION OF FINDINGS

## **Research Question**

To what extent would the effective management of Professional Continuing Education programmes through the maintenance of a conducive physical and psychological climate for learning, effective administration and organisation of these centres, catering for students' academic welfare and usage of qualified resource persons naturally lead to the achievement of above average performance in the professional examinations?

# **Management Effectiveness Results**

Table 2: Result for each Effectiveness Category by Response Group

Effectiveness	D	Average Score / Response (%)							
Category	Response Group	Strongly Agree	Agree	TOTAL (SA &A)	Disagree	Strongly Disagree	TOTAL (D & SD)	No Response	
Provision of quality staff and	Learner	21.9	45.5	67.4	21.5	5.1	26.6	6.0	
administration	Facilitator	38.3	40.7	<b>7</b> 9.0	13.8	4.1	17.9	3.2	
Management of students' academic	Learner	21.8	44.2	66.0	23.2	7.2	30.4	3.6	
welfare	Facilitator	42.1	38.9	81.1	14.7	2.1	16.8	2.1	
Conducive learning environment	Learner	22.1	40.7	62.8	23.0	11.2	34.2	3.0	
(Physical Structure)	Facilitator	26.6	42.9	69.5	22.3	5.1	27.5	3.0	
Psychological environment	Learner	25.3	47.4	72.7	19.9	3.2	23.1	4.2	

Table 2 present the learners' and facilitators' view of the effectiveness categories. It was observed from the table that 67.4 percent of the learners and 79.0 percent of the facilitators agreed that there was provision of quality staff and administration at the PCE centres while 26.6 percent of the learners and 17.9 percent of the facilitators disagreed and 6.0 percent of the

learners and 3.2 percent of the facilitators did not respond. The results indicate that both the learners (66.0%) and facilitators (81.1%) agreed that the management of students' academic welfare was effective while 30.4 percent of the learners and 16.8 percent of the facilitators disagreed, there was 3.6 percent (learners) and 2.1 percent (facilitators) of no response. The respondents, learners (62.8 percent) and facilitators (69.5 percent) agreed that there was provision of conducive learning environment (physical structure), while there were 30.4 percent (learners) and 16.8 percent (facilitators) who disagreed and 3.0 percent (learners) and 3.0 percent (facilitators) no response. 72.7 percent (learners) indicated that the management of the psychological environment was good while 23.1 percent disagreed and there was 4.2 percent no response.

## **Results on the Academic Performance of Learners**

	Table 3:	Summary of Learners'	<b>Performance</b>	(Examiner's Report	- ICAN)
--	----------	----------------------	--------------------	--------------------	---------

% Performance	Good (a)	Above Average (b)	Total (a+b)	Average (c)	Below Average (d)	Total (c+d)
Foundation	37.50	12.50	50.0 <mark>0</mark>	12.50	37.50	50.00
Intermediate	12.12	12.12	24.24	18.18	57.57	75.76
PE I	15.62	15.63	31.25	21.88	46.87	68.75
PE II	12.50	12.50	25	18.75	56.25	75
Average Score	18.2	13.2	31.4	18.2	50.4	68.6

Table 4: Learner's Performance (Examiners) - CIBN

Examiner's assessment of	Response (%)						
Learner's Performance	Strongly	Agree	TOTAL	Disagree	Strongly	TOTAL	No
Learner's Performance	Agree	Agree	(SA&A)	Disagree	Disagree	(D&SD)	Response
The rate of passes in the	0.0	28.0	28.0	64.0	10.0	72.0	0.0
examination is above average	0.0	20.0	20.0	01.0	10.0	72.0	0.0

Tables 3 and 4 present the summary of the respondents' perception (Examiner's Report-ICAN) of learners' performance and the Examiners' perception of CIBN learners' performance in the examinations. Evidence from Table 3 indicates that 68.6 percent scored below average in Foundation, Intermediate, PE1 and PE11 examinations combined. It was observed as shown in table 4 that 28.0 percent of the respondents agreed that the rate of passes in the examination was above average while 72.0 percent of the respondents disagreed.

It can also be inferred that the training provided by PCE centres does not lead to above-average performance amongst learners in professional examination. In order words, some factors that should combine with effective management to bring about the desired above average performance in the professional examinations by the would-be professionals were still lacking, making it impossible to achieve a congruence between what the PCE centres provide and the demands of the professional bodies in their examinations. This led to the inability of the majority

of the learners to perform above average in the professional examinations. Learners lack an above average understanding of the course content.

# **Test of Hypothesis**

<u>Hypothesis 1</u>: There is no significant difference in respondents' view between the different effectiveness categories.

The hypothesis was analysed with the data in table 2 using one-way analysis of variance (ANOVA) and 5% level of confidence. The result in the table 5 below shows that the computed p-value is greater than 5%, indicating that there is no significance difference in respondents' view between the different effectiveness categories. As a result, the null hypothesis was upheld.

Table 5: ANOVA computations on respondents' view of the effectiveness categories

Source of Variation	Sum of Squares	Degree of Freedom	Mean Square	F calc.	P-value	F critical
Between Groups	18,045,982	6	3,007,664	1.607	0.217	2.848
Within Groups	26,202,228	14	1,871,588			
Total	44,248,210	20				

Hypothesis 2: Management effectiveness of the PCE centers alone will not lead to above average performance in professional examinations.

Table 6: Correlation matrix of effectiveness categories and learners' performance

	Provision of quality staff and administration	Students' academic welfare	Learning environment (Physical Structure)	Psychological environment	Learners' Performance
Provision of quality staff and administration	1.0000				
Students' academic welfare	0.9943	1.0000			
Learning environment (Physical Structure)	0.9774	0.9944	1.0000		
Psychological environment	0.9979	0.9853	0.9615	1.0000	
Learners' Performance	0.2832	0.3835	0.4794	0.2198	1.0000

This hypothesis was analysed using correlation analysis on the learner data of table 2 and the learner performance in table 3. The correlation matrix presented in table 6 above shows that all of the effectiveness categories are strongly correlated. However, all of the effectiveness categories are weakly correlated to the learners' performance, which perhaps indicate that above-average performance does not depend on the effectiveness profile alone. Hence the null hypothesis is upheld.

#### DISCUSSION OF FINDINGS

From table 2, it is observed that the management of student's academic welfare, based on learners' and facilitators' perspective, is regarded as being effective with an "E" rating. Also, based on the average score of respondents, maintenance of a conducive physical and psychological climate for learning, effective administration and organisation of these centres and usage of qualified resource persons were "E" ratings. It can therefore be inferred that the management of the PCE centre programmes are effective.

Based on the scores from the learners' performances (table 3 - 31.4% and table 4 - 28.0%), the trainings offered by PCE centres had an "I" (Ineffective) rating. This shows that candidates' performance in most of the examinations was average and below, that is, only 31.4% performed above average, which is an "I" (Ineffective) rating. These outcomes contradict the results from the level of management of the PCE centres, indicating that the "Effective" (E) rating does not imply above average performance of the learners. In other words, above average performance does not depend on the effectiveness profiles alone. Overall, based on the learners' performance at the professional examinations, the management of the programmes of the PCE centres is an "I" rating.

Therefore, it can be inferred from this study that the management of these Professional Continuing Education programmes seems not to be effective. The results show that the services at the centres are overall "E" rating for provision of quality staff and administration, students' academic welfare, favourable physical and psychological learning environment, and involvement of leaners in the evaluation of their learning. The performance of learners at the professional examination, on the other hand, is "I" rating, and contradicts PCE centres' result from the foregoing analyses. Perhaps there is a dislocation between the Professional Continuing Education centre and the examining body.

It can be concluded from the study that having the indicated management effectiveness profiles alone in place does not bring about the expected above average performance by the majority of the learners in the different professional examinations. Even though the results show that the management of the PCE centres were effective, it did not translate to above average performance in the professional examinations. Certain things seem to still be missing. The questions that come into mind include: is there a congruence between the activities of the centres and the expectations of the professional bodies, are the centres monitored by the bodies, are there constant accreditation of the centres, do the facilitators receive any training on the expectations of the professional bodies? These are some of the indicators that may be necessary to consider in order to have confidence of obtaining expected "good' performance.

On the basis of these, conceptual model (Figure 1) was thereby modified, to include a linkage between the PCE centres and the professional bodies (Figure 2). The indicators in this case, which the professional bodies are supposed to regularly undertake, are re-accreditation, monitoring and training of the facilitators, from time to time. It was also pertinent to determine if

there was any congruence between the activities of the PCE centres and the expectations of the professional bodies in ensuring the achievement of learning goals.

The results showed that there was need for a collaborative activity between the PCE centres and the professional bodies. The Team building theory by Tuckman (1965) comes to play in this situation. It is when the PCE centres and professional bodies function as a team that the end product can be for the good of both parties.

The professional bodies control the internal mechanisms that makes a good profession. Also, they understand what the profession should be all about and the ingredients that make a professional to be a competent individual. According to the Margerison-McCann work model (2008), there is a very important role to be played by professional bodies in order for PCE centres to be effective. They are supposed to provide quality staff and administration at the various centres, bring innovation to the activities of the PCE centres and also examine what they are doing and link what they are doing to the expectations of the professional bodies.

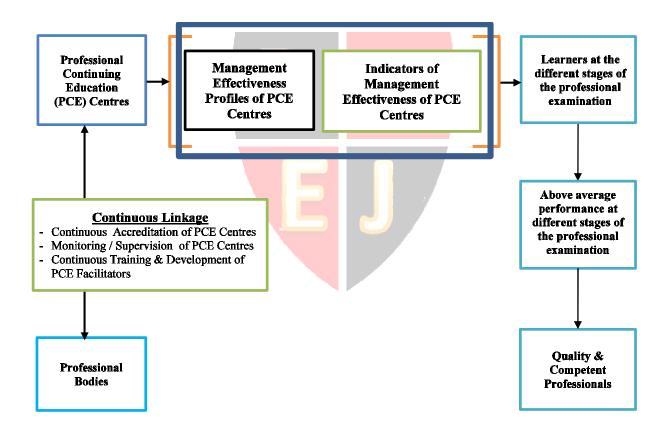


Figure 2: Modified conceptual model of management effectiveness of PCE programmes Source: Developed by the Researcher

#### CONCLUSION

The study showed the need for a continuous linkage between the professional bodies and Professional Continuing Education centres through continuous accreditation, monitoring and supervision of Professional Continuing Education centres and continuous training and development of Professional Continuing Education facilitators through the train the trainers' workshops and seminars.

#### REFERENCES

- Armstrong, M. B. (1994). What is a profession? Summer 94, Vol. 62, Issue 2.
- Brown, A. (2009). Higher skills development at work: A commentary by the teaching and learning research programme. London: ESRC, TLRP.
- Downie, R. S. (1990). Professions and professionalism. *Journal of Philosophy of Education*, 147-159.
- ICAN. (1999). The Institute of Chartered Accountants of Nigeria: Member's handbook. Lagos: Author.
- Pollard, A. (ed.) (2010). Professionalism and pedagogy: A contemporary opportunity. A commentary by TLRP and CTCE, London: TLRP.
- The Institute of Chartered Accountants of Nigeria. (2009). *Professional code of conduct and guide for members*. Lagos: The Institute of Chartered Accountants of Nigeria Lagos.
- Torres, Y. (2008). Professional certification: Does it matter? Raise your professional level: certification programs add value to the sales profession. *Caribbean Business*. *Research & Practice to Improve Learning*, 7-10.