



Examining the Challenges of Tertiary Teaching and Learning in the Accounting Discipline within KwaZulu-Natal, South Africa

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ABSTRACT

Financial accounting poses significant challenges for students at tertiary institutions, often resulting in failure, extended graduation timelines, or dropouts, particularly in their first year of study. This study aimed to identify the obstacles encountered in teaching and learning accounting education within South African universities. The research, which employed a qualitative approach, focused on understanding the challenges faced by students in mastering financial accounting at the university level and the underlying causes. Twenty accounting learners from four public tertiary institutions in KwaZulu-Natal were interviewed using open-ended, structured questions via MS Teams. Results highlighted several key themes, including the transition from high school to university, learning strategies and the influence of high school accounting. Challenges identified encompassed the difficult nature of the subject, a shortage of qualified accounting educators, insufficient support staff, poor infrastructure conditions, inadequate classroom facilities and the absence of practical training environments. This study contributes to financial accounting higher education in South Africa by introducing a novel methodological approach, utilising a textual collage to represent data. By merging visual and language-based approaches, the collage offers a fresh perspective on educational research in accounting. Moreover, it contributes to the academic literature within the discipline, aiming to mitigate student dropout rates and prolonged graduation timelines in accounting programmes. Overall, this research endeavours to enhance pedagogical practices and support mechanisms within accounting education, fostering a conducive learning environment for students.

KEYWORDS

Teaching; learning; accounting discipline; tertiary level; students drop-out.

INTRODUCTION

The significance of teaching and learning within South African institutions of higher learning, particularly in disciplines like accounting, cannot be overstated. Universities play a crucial role in equipping high school graduates with the skills and knowledge necessary to transition into professional working world and the accounting field is no exception. For years, debates have revolved around the challenges and realities of knowledge production in accounting education, emphasising its pivotal role in shaping the future of students and the broader economy. This discourse underscores the importance of prioritising institutional arrangements aligned with societal, economic and financial needs, thereby informing teaching priorities and fostering innovation in knowledge production (Groccia et al., 2022).

Research serves as the foundation for curriculum development, facilitating experiential learning and exposure to professional practices within accounting. As Borgonovi and Burns (2015) assert, the advancement of universities to post-graduate studies is a crucial step toward excellence, fostering interdisciplinary research and scholarly pursuits. Achieving excellence in teaching and learning requires continuous efforts by academics to elevate teaching, research and discovery (UNESCO, n.d.).

Accounting education in South African tertiary institutions aims to equip individuals with the skills and knowledge necessary for gainful employment in accounting roles (Nwokike, 2010). This vocational education seeks to cultivate problem-solving abilities, communication skills and analytical thinking among learners (Okafor, 2012). However, challenges persist in delivering quality education, with issues ranging from human resource constraints to inadequate facilities (Hornby, 2006). Human resource challenges encompass staff development, wages and the quality of teaching personnel, impacting both instructional and non-instructional activities.

Despite the crucial role of higher education accounting in human capacity development and social entrepreneurship, it has often been overlooked, leading to subpar learning outcomes and diminished programme quality in the labour market. Addressing these challenges requires a concerted effort to reposition human capacity development in accounting education, ensuring effective teaching and learning practices (Hornby, 2006). Ultimately, the quality of accounting education in South Africa is integral to its economic and social development.

Statement of the problem

The problem statement at the heart of this research article is the inability of South African higher education learners to effectively master the subject of accounting. This deficiency leads to a concerning rate of students either dropping out, particularly within their first year of study, or experiencing prolonged graduation timelines. Even among those who successfully navigate through their academic programmes, there is a notable lack of immediate employability in both teaching and non-teaching environments within the accounting discipline.

The nature of the accounting curriculum in higher education should ideally equip learners with the skills for inquiry, critical thinking and logical analysis essential for success in the field. However, the present learning challenges faced by South African higher education learners

hinder the achievement of these objectives. Accounting education is fundamental to business management and offers promising career prospects, yet the discrepancy between the skills imparted and the employability of graduates raises questions about the efficacy of current teaching and learning methods.

The researcher seeks to understand the root causes of this disconnect. Is it solely attributable to deficiencies in higher education teaching and learning methods, or are there broader systemic issues at play? The discrepancy between the skills expected from accounting graduates and their actual employability prompts an exploration into the effectiveness of the education system in preparing students for the demands of the workforce.

Therefore, this research addresses in the alarming rate of South African higher education students' inability to master the accounting subject, which leads to high dropout rates, prolonged graduation timelines and limited immediate employability. This reality not only affects students but has seriously negative implications for the economy and society at large, highlighting the urgent need for intervention and reform within the higher education accounting curriculum.

Purpose of the study

The primary aim of this research is to analyse the challenges associated with learning accounting at the tertiary level in South Africa. By doing so, the study seeks to identify and understand the specific obstacles hindering students' mastery of the subject within the context of South African higher education.

Research questions

The research questions utilise as guidance for the empirical study were:

- Which are the key challenges of South African universities' teaching and learning in the field of Accountancy?
- What suggestions can aid South African students in overcoming the challenges they face to enhance their learning?

The literature review aims to provide a comprehensive understanding of challenges faced by accounting students in South African higher education. This involves examining scholarly works by researchers like Clandinin et al. (2007) and Laboskey (2014b), who delve into educational research approaches in accounting studies at this level. They stress the dynamic and context-dependent nature of educational research, acknowledging that perspectives presented are partial and subject to evolution. Three key aspects of university accounting education will be covered: 1) transition from high school to university, 2) learning strategies at university, and 3) the influence of high school accounting.

Jansen (2005) underscores the significance of the high school-to-university transition, noting its challenges and the need for better coordination between educational experiences at these levels. Motivations for entering South African universities have been extensively debated, with research indicating their critical role in student success (Kember, Ho & Hong, 2010).

Understanding students' motivations is essential for tailored teaching approaches and engagement with the learning process (Juniarni et al. 2024).

Preparedness for higher education accounting is influenced by high school exposure to the subject, highlighting the need for coordination between high school and university systems (Biggs, 1987a). Compensatory programs have fallen short in bridging this gap, emphasizing the importance of improving school learning quality (Haggis & Pouget, 2002). Addressing this disconnect is crucial for student success in demanding fields like accounting.

At the university level, learning strategies play a pivotal role in student success. 'Acting' and 'doing' are foundational, fostering critical thinking skills essential for accounting (Klasen & Clutterbuck, 2002). Class attendance and discipline are also vital for effective learning (Jacobs et al, 2011).

Exposure to accounting in high school significantly impacts university success, with challenges arising due to inadequate preparation and mechanical assessment approaches (Biggs, 1987a). Learners may carry discipline issues from high school, affecting their performance at the tertiary level (Mohapi, 2007).

Overall, addressing these challenges requires collaboration between educational institutions, fostering self-awareness among students, and tailoring teaching approaches to student motivations and learning styles. Bridging the gap between high school and university education is essential for preparing students for success in higher learning, particularly in fields like accounting.

RESEARCH METHODOLOGY

Research Design

An exploratory survey research design was employed for this study. This design, as elucidated by Nworgu and Allah (2015), involves a thorough investigation of a small group of interviewees through a well-planned process. The design was chosen for its ability to assess public opinion through careful analysis using sampling-based and questionnaire methods. The study was conducted across all universities in KwaZulu-Natal with accounting departments at various learning levels.

Sample Selection: The sample consisted of twenty accounting education learners from four tertiary institutions offering accounting education within KwaZulu-Natal. Participants were selected with purposive sampling technique to represent the broader population and were chosen based on specific criteria relevant to the study objectives. Participants were recruited through email communications (Makhathini, 2023).

Table 1 Describes the student respondents' population

Table 1.*Demographic data of the Participants*

		Male	Female	Total
MUT	Age >18	2	3	5
	Race: African	2	3	5
	Level of study: Post-graduate qualification	2	3	5
DUT	Age >18	4	1	5
	Race: African	2	3	5
	Level of study: Post-graduate qualification	4	1	5
UKZN	Age >18	1	4	5
	Race: African	1	1	5
	: Indians	0	3	
	Level of study: Post-graduate qualification	1	4	5
UNIZULU	Age >18	2	3	5
	Race: African	3	2	5
	Level of study: Post-graduate qualification	2	3	5

Data Collection

Data Collection Instrument: An online open-ended, structured interview was designed as the data collection instrument. This interview format was chosen to minimize the risk of COVID-19 infection and to allow for in-depth exploration of participants' perspectives. The interview questions were developed based on insights gained from the literature review.

Data Collection Procedure: Participants were provided with an ethical clearance letter and a consent form to sign and return prior to the interview. They indicated their preferred date and time for the interview, and Microsoft Teams was used as the platform for conducting the interviews. Throughout the process, the researcher-maintained objectivity and ensured the confidentiality of the data.

Data Storage: Data collected during the interviews were securely stored on a password-protected laptop and a locked cell phone to protect confidentiality. Individual responses were anonymized during analysis to ensure participant privacy. The researchers presented the findings without distortion and assured participants that their identities would be protected at all times. The transcribed interviews yielded a rich quantity of repeated data and themes denoting saturation, as Fusch and Ness (2015) and Saunders et al. (2018) described.

Data Analysis

Data analysis is a critical process wherein the researchers scrutinizes, dissects, and identifies similarities and differences in the data obtained from the interviewees. In this empirical study, the researcher focused on understanding the factors influencing teaching and learning in the accounting domain at selected universities in KwaZulu-Natal. Qualitative data analysis was employed for this purpose.

Interview information was transcribed using an audio recorder, and the transcripts were analysed to create categories based on similar topics. Through this iterative process, insights

were gleaned from all interviews, leading to the formation of comprehensive categories encapsulating the research findings.

The responses from the interviewees were meticulously examined, and the data was organized into various themes. This process involved transforming interview transcripts into manageable constructions that were easy to interpret and comprehend. The data analysis utilized content analysis, following a five-step process outlined by Blanche et al. (2006:322), which included immersion and familiarization, theme induction, coding, elaboration and interpretation, and scrutinizing to ensure data quality.

According to Geertz (1987), this process of data analysis contributes to the development of "thick description," providing a deeper understanding of the research context. Data reconstruction, as emphasized by Yin (2018), involves explicit inter-individual and intra-individual validation processes, leading to the identification of themes through constant comparison.

Result

Challenges in the Context of Teaching and Learning Accounting

Accounting is evolving and we are now embracing the 4th Industrial Revolution; however, our higher education curriculum has been stagnant in that it has not evolved adequately to be in line with the current revolution, which has led to challenges that we encounter regarding teaching and learning accounting discipline. Interviewee Eight said *"the accounting curriculum is still an old curriculum that does not cater for these latest developments in the market. So, in the main, besides the issue of teaching and learning, the curriculum itself needs to be rethought."* According to Interviewee nineteen *"I found that students came with multiple different forms of knowledge at the university..... it is very difficult to get everyone on the same platform, at the same level, in terms of the knowledge that was required. Also, you know different people based on their background and exposure to different things."*

In education, the gap between school and university standards poses challenges for teaching accounting. Students often lack preparation due to curriculum disparities between basic and higher education departments, necessitating bridging courses. This disparity leads to dropouts or prolonged graduation times. Academic environments significantly shape students' abilities and attitudes, highlighting the importance of well-structured institutions for fostering competencies and motivation. Universities play a pivotal role in shaping professional and personal development, influencing behaviours, interests, and values.

According to Interviewee Ten *"The challenges, I would say there is quite a broad range of challenges. When I was at the University of Johannesburg, one of my tasks was to analyse the factors that lead to student being at-risk students and there is quite a whole range of factors that affect the students' performance. Maybe I can go through the categories that I identified. You know that is a difficult one because I think that the major challenge is that we don't appreciate how our students learn and the fact that the way that we learned is not necessarily the best way that our students learned, or that our students are trying to learn. So, you know,*

there is got to be a lot more understanding. So, it goes to the whole idea of it being a student-centred approach, rather than what we try to do, which is a massify the process. You know, we generally say there is a good textbook, off you go and we sort of ... we don't leave students to their own, students don't understand how we envisage to facilitate and then they don't engage with the lecturer enough. So, it is really a major problem because the interface between the lecturer and student is so solid that we don't break it down and we need to understand each other's point of view as the stakeholders. I think for me that is the major challenge that affects teaching and learning in accounting discipline or even in general."

Interviewee eleven. *Accounting lecturers need to master that the best accounting lectures are not presented in the lecture room, they are only confirmed there. Therefore, preparation and properly knowing your audience is the key.*

In the student-teacher dynamic, mutual success hinges on strong interaction and understanding. Students rely on academics for guidance, while academics expect excellence in return. However, challenges arise from curriculum gaps and inadequate teacher training. This affects student completion rates, especially in disciplines like accounting, where foundational knowledge is crucial. Additionally, academic priorities often neglect teaching methodologies. To address these issues, academics should stay updated with industry developments and integrate practical experiences into teaching. Encouraging interdisciplinary thinking and emphasizing soft skills like ethics and professionalism are also vital for preparing students for the evolving job market. According to Interviewee Five *"The only time where you find the integration, it is those short courses such as Pastel Accounting and not the main programmes embedded together and utilising information technology. Because this is the direction that we are headed in as the country, therefore the university curriculum urgently needs to be revised to cater for the latest developments in the market while at the university level."* Whereas the other respondent, interviewee nineteen *"Universities need to look at a different number of ways to actually change the curriculum, more in line with this 4IR, so more the lines of mass data and analytics, because that is where the industry is moving in terms of commerce and universities, need to make sure that they do not produce graduates that are left behind."*

In the era of the Fourth Industrial Revolution, accounting academics face increasing pressure to publish while also revamping curricula to meet new industry demands. At institutions like MUT, academics contend with heavy workloads, administrative tasks, and community engagement obligations. Despite this, there's a growing emphasis on research productivity and publication. However, it's essential to remember that research should form the basis of innovative curriculum development, providing a solid foundation for addressing evolving industry needs.

The other important aspect to consider is the fact that times have changed and the way learning takes place has changed. Therefore, we as the teachers, should change the way we teach financial accounting. According to Interviewee Eleven *"That is such an important thing because we all know, seeing how and what is the best practice? What students think best*

practice is, or what accounting academia think best practice is, is such a good way of challenging you to be a better lecturer, I think that is the most important thing. Challenging you to help your students learn better. That is really the way that you should solve these challenges. It got to start at the bottom with each individual lecturer. They have got to really think about how they are doing their job and [whether] they are doing it for the benefit of the student. For me, that is the beginning you know and having good practice, I also sort of think that you know whether your students do successfully learn accounting or not."

The respondent's insights underscore the vital role of the teaching curriculum in shaping educational practices and outcomes. Implementing innovative initiatives is crucial for advancing a reformed accounting curriculum from undergraduate to doctoral levels. Integrating living theories and flexible teaching methods is essential for adapting to evolving student needs and industry demands. Encouraging students to seek practical experience through part-time jobs or entrepreneurship enhances their understanding and application of academic concepts. Interviewee Seven said, *when you do something that you are studying about, it becomes easier to understand it when faced with it in class. I have heard people talking about extending the diploma years from three to four years, but for me, the other option will be to maintain three years but encourage our learners to get part-time jobs or holidays jobs and by so doing that will mean when they complete their qualification, they can either continue which will empower them to be entrepreneurs and create jobs for others or utilise the experience obtained on their new jobs.*

Interviewees highlighted concerns about universities' continued use of a teacher-centred approach, emphasizing the need for a shift towards a learner-centred method in accounting departments. This change would involve teachers acting as facilitators and encouraging student participation through classroom discussions. Active involvement fosters interest and aids in gauging understanding. A positive student-teacher relationship is crucial for creating a conducive learning environment, promoting engagement, and enhancing academic achievement. However, challenges such as historical and cultural factors, as well as institutional dynamics, influence student behaviour and participation levels. Effective pedagogical strategies and open communication are essential for fostering a participatory learning environment, bridging the gap between academia and student realities. Additionally, the lack of coordination between educational departments exacerbates students' difficulties, particularly in subjects like financial accounting, leading to disparities in preparedness among students.

Roles of the Industry Advisory Boards

The responsibility for the quality and relevance of academic programs lies with university academics, leaders, and administrators, often supported by industry advisory boards. These boards offer feedback, guidance, and partnerships, particularly evident during the COVID-19 pandemic with digital meetings (Integrated Reporting Committee (IRC) of South Africa, 2011; International Integrated Reporting Council, 2013c). Integrated reporting, a key strategy for these boards, emphasizes the interconnection between non-financial and financial

performance, reflecting the organizational context (IRC of South Africa, 2011; International Integrated Reporting Council, 2013a). They contribute to student learning and employability through guest speakers, career advice, and internship opportunities. However, challenges arise when industry stakeholders are unwilling or unable to participate effectively, hindering alignment between academic theory and industry needs (IRC of South Africa, 2011; International Integrated Reporting Council, 2013a). This disconnect often leaves graduates unprepared for specific industry demands, highlighting the need for closer collaboration between academia and industry (IRC of South Africa, 2011; International Integrated Reporting Council, 2013b). According to Interviewee Ten *"Yeah, I feel like our education is much far-fetched and very much old school. I mean I have taught at the Pietermaritzburg campus where the provincial treasury was literally within walking distance from the campus, but I have never formally had the provincial treasury come to speak to the students or academics within the accounting discipline. Here in KwaZulu Natal, we have never had the opportunity to say that the NEC for finance came to the institution of higher education and speak to the accounting discipline students who represent the various communities, urban, rural and semi-rural that the NEC services before it delivered the budget speech. That lack of action creates a missing opportunity to engage and also training opportunity that could have been afforded to students before they graduate."*

One of the respondents, commended universities that maintain active industry advisory boards, even if they only meet biannually. In his experience, many universities he has worked for had inactive boards, only contributing to policy. Active boards enhance student learning by incorporating advice from industry experts into the curriculum, benefiting both students and lecturers. According to Interviewee Eight *"Yes, that is the main role of the Advisory Board. Even with us at DUT, we do have the advisory board, which plays such a role in ascertaining that the curriculum that we offer to students is a living curriculum, meaning that it is something that is practical and relevant and responsive to the market needs, yes, as you have correctly alluded Mr Makhathini that it also depends on the right people being available. I echoed the same sentiments as well that this exercise should not just be a mere tick box of saying no, we do have an advisory board, but it must actually consist of the right and relevant people that will add value to how the department conducts its day-to-day activity regarding teaching and learning."* The other respondent, interview nineteen stated *"Yes, definitely, there needs to be that dynamic relationship with the industry because if you don't know what you are training them for, you are just training them aimlessly in terms of content and not in terms of the work that we are trying to prepare them for. So, I think that would make a positive impact. You now know what you are driving towards, you know where the gaps are... and I feel like that is something that is lacking in KZN universities."*

The responses highlight gaps in the relationship between industry advisory boards, universities, and students, particularly regarding the boards' impact on curriculum improvement. Students aspire to align with professional accounting bodies to enhance

employability and technical skills. Integrating all stakeholders to upgrade the curriculum could pave the way for successful careers. This study aims to investigate the influence of professional body memberships on students' motivation to develop employability skills, contributing to the global discourse on higher education's purpose and the emphasis on employability (Sin et al., 2015; Tyson, 2016; Ismail et al., 2020). To enhance learning, universities could facilitate internships or guest lectures to bridge theory with practice and foster students' confidence in the relevance of their education. According to Interviewee Seven *"Because our curriculum should not only be confined to textbooks that are only written by or authored by professors or academics who are not having a connection with the industry."* Therefore, guest lectures or lecturers will drastically improve how the accounting departments develop the curricula that will improve or enhance teaching and make it to be more relevant.

Respondents emphasized the crucial role of consistent interaction between university accounting departments and professional bodies. These bodies play a vital part in shaping accounting education and ultimately influencing students' future careers. Many students lack first-hand knowledge of the realities of being a chartered accountant, making it essential for universities to provide exposure to successful professionals who can serve as relatable role models. While some universities engage with professional bodies regularly, communication gaps hinder the effective dissemination of valuable feedback to lecturers and students. Bridging this gap requires universities to establish robust channels of communication with professional bodies to ensure that accounting education aligns with industry expectations. Incorporating work-integrated learning experiences can further enhance students' preparedness for the workplace. Overall, collaboration with professional bodies can greatly improve the quality of accounting education and better equip students for their professional journeys.

The lack of Work Integrated Learning

Work Integrated Learning (WIL) is crucial for students to apply theoretical knowledge in practical settings. Some universities face challenges in securing industry placements for WIL, leading to the implementation of on-campus simulations. These simulations replicate real-world industry environments, ensuring students gain practical experience. Overall, practical exposure, whether through WIL, in-service training, or case studies, is essential for preparing students for the workforce.

According to Interviewee Eight, *"WIL is very critical in producing the well-rounded student because it will marry theory with practical, however, it got some serious shortcomings or challenges because if students are not placed or do not get placement, that will delay the graduation which will also affect the university throughput rate and consequently have a negative impact to university funding from Department of Higher Education and Training."*

According to Interviewee Ten, *"if this is done it will mean that when the industry upgrades, we also upgrade right there in the lecture room. In terms of the in-service training, I am a bit worried because universities might run into a problem where they don't have time within the curriculum to place students and allow them to be away from the lecture room and it might also be difficult*

to find placement for the students especially for a long duration of time because that is quite bearing on the employer.”

It is understandable and possible if the in-service training is for two or three months which will enhance the students' learning and cause less interruption to the completion of the syllabus. Therefore, one can safely say that there is a great advantage in Work Integrated Learning but the value does not lie in ticking the box that the student has done it without actually doing what is relevant to what is done in the lecture room and enhancing learner's experience.

Invitation of Guest Lecturers

Inviting guest lecturers to address university students offers a valuable opportunity to integrate industry perspectives into the classroom, especially when industry access is limited. For instance, including an accountant from a company like Edcon during the Financial Accounting III course could greatly benefit students, particularly those from non-academic backgrounds. Seeing someone who shares their background succeed in the field can inspire and instruct students, fostering a deeper understanding of their studies and their potential for success.

Interviewee Nineteen *“I definitely think the guest lecturer could help. The guest lecturers might be a useful tool, especially if students can relate to them. Because I think sometimes, they feel so alone. I, myself was in a family where my father and mother never went to university. So, for them, chartered accountant was all a foreign idea. I could not speak to anybody about anything. They could not understand what I was going through in terms of the pressures and I am sure a lot of our students still feel the same way. I think that if somebody can see a person who looks like them, they can easily relate to that person. The students can say, hey look, they came from the same place that I come from and look where they are now, that means I can also do it.”*

Interviewee Eight highlighted the importance of integrating guest lectures to connect classroom theory with real-world application, boosting student confidence in the relevance of their studies. He suggested that guest lecturers could provide valuable insights to enhance the curriculum and address any gaps. However, he cautioned against divergent teaching methodologies that could confuse students. Instead, he advocated for guest lecturers to complement the primary educational objectives, such as inviting a qualified auditor to share insights into financial statement auditing. This approach aligns with the goal of enriching students' learning experiences while supporting educators in bridging potential knowledge gaps. Overall, integrating guest speakers into educational settings offers multifaceted benefits beyond student motivation, contributing to curriculum development and educator support.

When Interviewee Seven was asked about her view regarding the invitation to guest lecturers to address the students, her response was *“yes that will drastically add value if those people are passionate about financial accounting and are our students' prospective employers and they must promise the departments that if you can impart this knowledge to your students adequately they will definitely take them upon completion, hence that will force the departments*

to align the curriculum to the living curriculum that will enhance the chances of getting employed once graduated”.

In essence, inviting guest lecturers, particularly alumni from the accounting field, can serve as a powerful motivator for students. This initiative shifts the focus from merely aiming for passing grades towards understanding the subject matter and preparing for real-world demands. By showcasing successful alumni, the department can instill a deeper appreciation for the material and emphasize its practical relevance beyond academic requirements. This approach enhances the overall educational experience and equips students with insights directly from industry professionals, enriching their learning journey and better aligning the curriculum with industry expectations.

Creating a Living Curriculum

Universities must adapt their accounting curriculum to keep pace with the ever-evolving industry landscape. This necessitates a living curriculum approach, integrating accounting across various subjects and maintaining active engagement with professional bodies like SAICA and SAIPA. These bodies play a pivotal role in ensuring graduates are equipped with the necessary skills for professional competence, ethical behavior, strategic thinking, and technological proficiency in the Fourth Industrial Revolution era. As universities shape the education of accounting students, they directly influence the effectiveness of these professional bodies. Thus, rethinking accounting pedagogy in higher education and involving stakeholders such as professional bodies are imperative for enhancing student learning.

Key questions such as how teaching can better prepare students for the industry, how to assess the acquisition of soft skills, and how to innovate assessments are crucial. Ultimately, students pursue accounting education to acquire skills that facilitate entry into the workforce, making it essential for universities to address these considerations in their curriculum design. According to Interviewee Eleven *“universities must spend a lot of time in making sure that their graduates do come out with soft skills like proper communication, ethical and professional behaviour and independence. Sadly, most of those things are not examined at the university level whereas they form a key element of the type of the employee that you will be at the industry. The students only get to start coming across those when employed.”* Our curriculum needs to be amended to put students at the centre of our teaching, culminating in the co-creation of knowledge, to enhance effective teaching and the quality learning for the students.

Interviewee eight highlighted significant industry challenges stemming from a lack of involvement in curriculum development, often compensated for by internships or learnerships post-graduation. Many South African universities, particularly universities of technology, lack integration between accounting and information technology modules, hindering students' preparedness for the Fourth Industrial Revolution (4IR). The prevailing use of software like Pastel Accounting in academia doesn't align with industry standards, where software like SAP is prevalent. Respondents unanimously stressed the urgent need for curriculum alignment with industry expectations and the 4IR, emphasizing skills in mass data and analytics.

The digital divide among students, with some proficient in technology while others lack exposure, presents a challenge in curriculum adaptation. SAICA and SAIPA's discussions on the 2025 curriculum underscore the urgency of bridging the gap between graduate skills and industry requirements. A living curriculum, rooted in industry experience rather than textbook memorization, is crucial to addressing learning challenges and ensuring graduates meet industry expectations.

Effects of the Teaching and Learning challenges on Graduation Output.

The researchers investigated whether teaching and learning challenges might impede students' graduation, potentially leading to increased dropout rates or extended graduation timelines. The majority of respondents affirmed that these challenges indeed hinder the graduation process. According to Interviewee Nineteen *"I know some do manage to graduate but just a little bit longer, but more needs to be done so that these challenges are not just passed on to the student and are not really thrown into the deep end, who have not had this type of exposure. So, I think that it is hindering some students in terms of getting their degree at the end of the day."*

The researchers noted from most respondents that universities have not met the Department of Higher Education and Training's targets for throughput rates in the accounting discipline. Consequently, additional support is necessary for both students and lecturers to improve student performance. However, dropout rates and graduation delays are influenced by various factors, including students' high school preparedness, motivation levels, and even their physical well-being during lectures. Additionally, the researcher highlighted the impact of students' social circles, emphasizing that students often perform similarly to their peers, whether successful or not, highlighting the significant role of the surrounding ecosystem on student success or failure. According to Interviewee Ten, *"these challenges have a major impact on how long our students take to get out of the process and graduate and lowering the universities throughput rates because the number of graduates not completing accounting qualifications on record time is drastically increasing."*

According to Interviewee Eight, *"we have not reached the target that has been set by the Department of Higher Education and Training for throughput rate in the accounting discipline. So, because of that, obviously there must be more support afforded to students for them to be able to get to the level that is desirable to improve their performance."*

These challenges directly impact students' graduation rates and university throughput, but it's essential to distinguish between those within the university's control and those that are not. Issues like student hunger often stem from national funding constraints, such as NSFAS, are beyond the university's control. However, accounting departments can address graduation delays by innovating teaching methods to make figure-based subjects more engaging and accessible to students. It's crucial to adapt teaching approaches to suit the current student demographic and industry demands. Additionally, universities providing extra support services to address accounting articulation gaps deserve recognition for their efforts.

Strategies to Combat these Teaching and Learning Challenges

The interviews revealed challenges in accounting education in South African higher institutions. For this section, the main inquiry posed to participants was, "What actions can universities take to address these challenges?"

Interviewee Nineteen responded by saying the following when asked the above question *"I think definitely a mentorship programme could assist in combating the learning challenges from the students. I found that my students when they saw Hlengiwe whom we used as the mentor, they were so in awe of her, to see a black female-chartered accountant, they could relate to her story of where she came from. Hlengiwe being an African lady who worked her way out of a poverty environment and she really inspired the students still in the process because she has proven to them that you could be a chartered accountant and there is absolutely nothing stopping you and not even your background."*

This concept of mentorship might prove useful to students if they have someone they can relate to in their home language because if the student cannot understand a concept in English, chances are it will be much easier to comprehend in the learner's home language. This will be very instrumental in terms of assisting the students.

According to Interviewee Twenty *"An Academic Development Officer (ADO) who is available for consultation and also consults in the learner's home language if they are struggling to understand something."* To aid students in understanding complex accounting concepts, the departmental academic development officer can provide tutorials or exam revisions in smaller groups. Communicating in the student's native language can further facilitate comprehension and engagement with the material.

The inclusion of a module or subject called entrepreneurship skills can also add value. Interviewee Ten stated the following *"I think the inclusion of entrepreneurship module to the formal accounting curriculum encourages the importance of being entrepreneurs rather than seeking employment. That will force the students to really look at real-life problems in the society and make them come up or brainstorm ideas and plans in which how they can solve problems."* Encouraging learners to think critically and develop entrepreneurial skills fosters a profit-driven mindset from an early stage. This approach ensures that accounting graduates understand how to generate income and create job opportunities rather than solely seeking employment. By empowering students with a vision for job creation, accounting departments contribute to reducing unemployment rates and positively impacting society.

The importance of ongoing learning and research by academics is crucial to address these challenges. Interviewee Eight said, *"It is very important for academics to continuously engage in research to come up with improved or better ways of teaching financial accounting to the current generation."* Continuous involvement in research is essential for academics to remain effective and relevant in their teaching. Without research, a lecturer may struggle to deliver up-to-date and insightful content to students. Collaboration between the departments of Basic Education and Higher Education and Training is vital to address articulation gaps between high school and

university. By appointing commerce experts to facilitate ongoing communication, universities can ensure that students are adequately prepared for tertiary education. Additionally, universities should allocate sufficient budgets to accounting departments to invite guest lecturers from the industry. This not only motivates students but also ensures that graduates are aligned with industry expectations. Introducing tax incentives for companies that allow employees to conduct guest lectures can further encourage industry involvement. Establishing solid relationships with the industry and facilitating student placements during holidays can provide valuable real-world experience and streamline learning, reducing the need for additional training programs upon graduation.

Academics within the accounting disciplines at universities have a huge responsibility to create a methodology that is user-friendly for the students they service currently. According to Interviewee Eleven, *“lecturers have a responsibility to revisit the way they teach, the way they assess, you know, they have to ask themselves questions like should we keep on doing it the way that we have been always doing it considering the market that we prepare these students for?”*. Revisiting the teaching and learning of accounting discipline and its curriculum in South African universities is imperative.

DISCUSSION

The qualitative findings on the demographics of student respondents in the accounting discipline shed light on various challenges faced in teaching and learning accounting. The data presented in Table 3 illustrates the distribution of student respondents across different universities, genders, ages, races, and levels of study. However, beyond these demographic details, the challenges identified in the teaching and learning of accounting are multifaceted and require attention to enhance educational outcomes (Roxå & Mårtensson, 2009).

One of the key challenges highlighted is the mismatch between the traditional accounting curriculum and the demands of the evolving 4th Industrial Revolution. Interviewees emphasized the need for a curriculum that aligns with current market developments to better prepare students for the industry (Denaro et al., 2022). The gap between school and university standards was also noted as a significant challenge, leading to disparities in student preparedness and potentially impacting graduation rates (Currie et al., 2020).

The importance of a student-centered approach in teaching accounting was underscored by Interviewee Ten, emphasizing the need for a better understanding of how students learn and the adoption of teaching methodologies that cater to diverse learning styles (Blouin et al., 2009). Furthermore, the role of industry advisory boards in strengthening the accounting syllabus was highlighted, with suggestions for closer collaboration between academia and industry to ensure curriculum relevance (Ali et al., 2020).

The integration of practical experiences through Work Integrated Learning (WIL) was identified as crucial for students to apply theoretical knowledge in real-world settings. Challenges in securing industry placements for WIL were noted, emphasizing the need for on-

campus simulations to provide practical exposure (O'Brien et al., 2023). Additionally, inviting guest lecturers from industry to address students was seen as a valuable strategy to integrate industry perspectives into the classroom and inspire students (Guthrie & Parker, 2014).

To combat teaching and learning challenges in accounting, mentorship programs, academic development officers for consultation, and the inclusion of entrepreneurship modules in the curriculum were proposed as effective strategies (Samkin & Stainbank, 2016). Continuous engagement in research by academics, revisiting teaching methodologies, and enhancing student support were also highlighted as essential actions to address these challenges (Alkhouri et al., 2021).

Addressing the teaching and learning challenges in the accounting discipline requires a multifaceted approach that includes curriculum reform, industry collaboration, practical exposure, and student-centered teaching methodologies. By implementing innovative strategies and fostering closer ties between academia and industry, universities can better prepare accounting students for the demands of the profession and improve graduation outcomes.

CONCLUSION

Higher education accounting teaching and learning incorporates packages of instructional programmes designed to empower the learners to become competent citizens who will assist the country with the shortage of accounting professionals in the country. South Africa is in dire need to produce graduates of the accounting discipline who are adequately prepared to meet the national and global commerce challenges of modern businesses as well as the socio-political and economic needs of the country. South African have universities unfortunately faced serious challenges, which include human resource and facility challenges, to mention the few. This research paper has identified a wide variety of the obstacles hindering universities from fulfilling that expectation. if or when are well addressed, academics will be empowered to enhance the learners' abilities in the process of resolving those challenges and becoming competent to work within the forever evolving and technologically dominated industry within the country and abroad.

Recommendations

Based on this article's findings, the following recommendations are crucial in building a way forward:

- Competent and higher-education accounting teachers should be employed to teach the accounting courses at the university. As much as a master's is the licence to teach at the university, chartered accountant professionals should be considered to assist in enhancing the discipline of teaching and learning.
- The provision of well-planned and implemented classroom facilities is one of the most important foundations in the process of developing a solid higher education accounting teaching and learning exercise.

- Personnel in tertiary accounting education must undergo a rigorous selection process to lead such programmes to ensure that the university meets the programme's requirements by appointing suitable candidates and empowering them adequately. Ultimately, this approach aims to produce high-quality graduates who can contribute effectively to the country's economy.
- Regular maintenance of facilities such as laboratories is essential to maximise their utilisation and enhance practical teaching within accounting discipline, especially when courses like Pastel Accounting or Payroll are conducted.
- Creating strong, good and consistent communication between the Department of Basic Education the Department of Higher Education and Training ministries is crucial. This ensures that the basic education output, align effectively with the needs of higher education and training, particularly within the accounting discipline, thus preparing students adequately for their academic journey.

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