SOUTH AFRICAN ACCOUNTING EDUCATION

Stocktake

Jaco Fouché & Nico van der Merwe | **EDITORS**

PREFACE

The accounting education research conundrum

Nico van der Merwe

BACKGROUND AND MOTIVATION

Because accounting academics at South African universities are often involved with professionally accredited accounting programmes, their heavy teaching loads allow them very little time for research. Despite this, there is enormous pressure for them to conduct research to improve their academic standing and obtain promotion – and so accounting academics (including scholars in the related fields of financial accounting, auditing, taxation, management accounting and financial management) have to be creative to increase their research outputs. This creativity makes research in the field of accounting education attractive: academics already teach and have easy access to educational data and student participants. Moreover, educational research might come more naturally to researchers with experience in teaching and assessment. In addition, they can use their research to inform their teaching. Conducting educational research could, therefore, also be an appealing option for inexperienced researchers to find their feet or as a steppingstone to researching core accountancy disciplines.

Even if we disregard the pressure on academics to do research, it remains vitally important to improve the way we teach and assess continuously. South Africa suffers from a serious skills shortage, and the transformation of the accounting profession remains very high on the agenda. On a global level, there have been persistent calls for change to ensure that accounting graduates satisfy the needs of employers and ensure the survival of the profession. Research into accounting education, therefore, plays a fundamental role to identify the ways to achieve this goal.

PURPOSE OF THE BOOK

This book is intended to take stock of the current state of accounting education with a specific emphasis on the South African situation. It provides a critical overview of the current published research and identified gaps. Through this, it aims to equip accounting academics with information and tools to motivate them to research the field of accounting education to improve teaching and learning. It also aids in the identification of suitable research topics in this regard and highlights potential pitfalls in researching accounting education. The book, therefore, focuses on accounting educators as specialists in their respective disciplines.

METHODOLOGY

With the context mentioned above in mind, the book contains quantitative research in some chapters (notably in Chapters 1, 7, 8 and 9), but it is largely a review of the available literature augmented by the experience of the authors in this field. Where literature was found to be lacking, it was supported by new empirical research to fill the gaps and demonstrate concepts. Seminal research such as *The Routledge Companion to Accounting Education*, edited by Wilson in 2014, support this methodology. Wilson's book consists of 30 chapters (in seven sections) that address various topics on the current state of accounting education practice and research.

A literature review is valuable and promotes scholarship, evident, for example, from the series of articles by authors Apostolou et al. published in the *Journal of Accounting Education*, a Scopus-accredited journal, from 1998 and ongoing, which summarise all publications in the six top international accounting education journals. Their series of articles is well known and a useful source for many accounting education researchers.

Different authors with a keen interest in a specific area relating to accounting education research wrote each chapter in this book. We must emphasise, however, that it is not necessarily an all-encompassing work of all related research in South Africa. Nevertheless, it forms a planned collective work, assembled by appropriately qualified and experienced scholars in the accounting education field which generates a new conceptual synthesis that advances scholarship of accounting education research, since no such synthesis currently exists for accounting education research in South Africa.

CONTENT

Chapter 1 sets the scene by exploring the state of accounting education in South Africa and abroad. It establishes the current accounting education environment in South Africa by way of a literature review and interviews. An essential matter to consider is that, unlike in many countries, in South Africa mostly higher education institutions, and not the professional bodies, perform professional accounting education. Leading accounting educators have identified various challenges in the South African accounting education environment, including: a change in the volume and complexity of the content; universities' increased focus on research; the increased importance of transformation; non-university providers' entering the higher education space with regard to accounting programmes; an increase in students' demands and rights; and increased complexity in the business environment. All this put tremendous pressure on accounting educators to assist students in mastering a variety of technical and other (soft or pervasive) skills.

The purpose of Chapter 2 is to provide an overview of teaching methodologies in general and to identify, define and describe the characteristics and theoretical foundations of teaching methodologies. Based on a review of both local and international literature on teaching methodologies applied within the arena of accounting education, this chapter stipulates the teaching methodologies that are mainly applied within accounting education and provides examples of researched methods together with some of their benefits and challenges. Recommendations are also made on how to select an appropriate teaching methodology within accounting education, and possible areas for future research are highlighted.

Chapter 3 discusses the learning styles of accounting students, the teaching styles of accounting lecturers, and whether teaching styles and learning styles in accounting classrooms should match to ensure effective and efficient learning of the new generation students. The inductive analysis of literature in the field indicate that: (i) in the accounting classroom students' learning styles change as they progress in their studies; (ii) each student has a combination of the four styles (activist, reflector, theorist and pragmatist); however, some learning styles are more dominant than others in each individual; (iii) lecturers teach based on their philosophical orientation; (iv) most of the learning styles match at least two of the teaching strategies; (v) a combination of student-centred and lecturer-centred and/or problem-based approaches facilitate students' success and the achievement of outcomes in the accounting classroom,

PREFACE | Nico van der Merwe

irrespective of the mode (face to face, blended or online); and (vi) lecturers should create an opportunity for the success of each student, whether through matching or mismatching.

In Chapter 4, the meaning of the concept of an ‘intervention’ is clarified, and the interventions that could be applied within the context of accounting education are defined. The chapter also provides an overview of the type of interventions already applied and explored by way of research within accounting education, mainly in South Africa, with its relatively unique model of accounting education. It highlights the areas in which interventions have already been applied and how they resonate with main subject areas within a professional accounting education programme. The benefits and constraints experienced as a result of the various interventions are also summarised. The chapter concludes by suggesting areas within accounting education that could still be explored through the development and evaluation of interventions in future research.

Chapter 5 reports on previous research on the role of assessment in the learning process; the methods of assessment that can be used to achieve learning; and the alignment of assessment to learning outcomes in accounting programmes. Assessment is probably the most important tool that a lecturer can use to improve students’ learning. Yet, literature questions assessment in higher education and suggests that assessments might not be sufficiently valid for the range of purposes for which they are intended.

Chapter 6 offers constructive, practical direction to scholars of accounting education to ease the process of getting their valuable work published by following an anti-positivistic approach, relying on limited literature available on this topic, as well as on inputs from other scholars who have participated in writing this book and are regarded as experienced in this field. The chapter addresses matters such as the available journals in this field, how to find a suitable journal to target, what topics or themes to research, and offers hints on how to ensure that work is published. This chapter fills an important gap in the literature as there is little literature on publishing research on accounting education in South Africa. The reader should find that the publication process is not as daunting as one might believe and we hope that this chapter will provoke further interest in researching this field, while at the same time it will broaden the understanding and equip accounting educators with some strategies to publish their work and ultimately contribute to the sustainability of the profession through enhanced education standards.

The aim of Chapter 7 is to explore possible collaborative opportunities between universities and industry as well as between universities and professional accountancy bodies to continually improve accounting education. A qualitative method utilising questionnaires was adopted to obtain information from industry and professional accountancy bodies on collaborative opportunities. The findings indicate that there are numerous opportunities available to universities to collaborate with industry and professional bodies to promote accounting education.

Chapter 8 explores the possibilities of community engagement within accounting or other related business disciplines. Community engagement might add value to many accountancy and business subjects, allow students to apply theoretical concepts in practice, add great value to communities and even lead to research outputs. The literature consulted emphasises the practical benefits for students, the value added to the community and the possibility of research outputs. In this chapter, three planned and executed interventions are discussed as examples (or cases) of community engagement in accounting. Each intervention involved a combination of students (be it students in a specific class or student volunteers), a community project or charitable organisation and the facilitator or lecturer. Data were collected from the viewpoint of each of those role-players and then discussed in this chapter. The students perceived these to be valuable interventions in which they could apply their theoretical knowledge in a practical situation; they also expressed the desire to be more involved in future. The participants gained valuable skills from the interventions, indicated that they felt the interventions should be expanded, and all maintained that they would recommend these interventions to their friends. The facilitator(s) also observed an increase in the level of the participants' financial skills and expressed a desire to be involved in future projects. The chapter concludes with website references to various universities' community engagement initiatives and ideas for future research and involvement.

Chapter 9 elaborates on the gap between accounting trainees and the expectations of SAICA and employers in terms of information technology (IT) skills. Findings from questionnaires and empirical research were compared and evaluated against the competency framework of the chartered accountancy professional body (SAICA) to enable the identification of the possible gaps in IT skills and to consider possible plans to overcome them. This study shows that the main reason for a potential IT gap is the limited exposure that learners have to IT at school level. Furthermore, employers note that first-year accounting trainees have not mastered the basic IT competencies that they expect them to have when they enter the workplace.

PREFACE | Nico van der Merwe

CONTRIBUTION

Not only does this book provide a reference for the novice accounting education researcher, but the findings of the book make it clear that there are ample research needs and opportunities within the field of accounting education. The final chapter, Chapter 10, critically pulls the other nine chapters together by organising themes for further research to accept the challenge of enhancing the research and practice of accounting education.