



**Reflexive praxis and systemic factors influencing teaching and learning in the
accounting discipline in South Africa.**

BY

LUNGANI RUDOLPH MAKHATHINI

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SUPERVISOR: Dr Stan Hardman

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ABSTRACT

This study reports on a small-scale, qualitative evaluation of learning through teaching in two undergraduate modules in accounting at the Mangosuthu University of Technology, together with analysing systemic factors influencing the teaching and learning of financial accounting within South Africa. This study outlines my narrative self-study stance in the form of reflexive praxis toward research and pedagogy to explore my personal lived experience as a novice higher education financial accounting teacher. I illustrated my research journey by tracing the development of key research questions and re-examining the research and subject matter curriculum design processes. I used the medium of a ‘narrative reflexive-praxis research’ to represent and engage with a range of data derived from my experience teaching in the two modules.

Financial accounting higher education in the country will benefit from the study’s unique contributions. The methodological contribution is the use of a textual collage, which draws on visual and accounting language-based approaches to educational research as a medium for data representation. The creation of the collage and its presentation in this dissertation contribute to the ongoing development and exploration of alternative forms of data representation in higher education accounting research. The conceptual contribution of the dissertation is the conceptualisation of my teaching-learning-researching experience as an accounting engagement. This conception of accounting engagement offers a new way of looking at financial accounting pedagogy and research in an academic teaching environment. In addition to these two unique contributions to the field of accountancy, the dissertation adds further understanding and impetus to the growing body of work that seeks to explore and value the teacher self and teacher reflective study in the context of lived, relational accounting discipline experience.

The research highlighted the complex nature and realities of the continuous changing nature of university leadership and strategies leading to the perpetually changing trials of lecturers’ pedagogical choice-crafting and deed because of that complexity. It also pinpointed the realities of practice, people collaboration, engagement and wider societal settings as well as shapes influencing higher education accounting teachers’ individual, day-to-day action. It demonstrated the crucial, artistic and continued investigation in which the lecturer’s reflection could improve pedagogical action as well, as a result, making the qualitative variation towards individual practice within academic situations, ultimately improving his practice or action.

Furthermore, the dissertation demonstrates the ways a reflective exercise is conducted by a teacher at an institution of higher learning. The findings can illustrate important academical ideas which have reflection outside the self as well as can theme towards paths of study and growing in the larger academic field within a department of higher education and training.

DECLARATION

I affirm that this entire dissertation is my original work.

Lungani Rudolph Makhathini

As the candidate's supervisor, I have approved this dissertation for submission.

S.G Hardman D.B.A

DEDICATION

I dedicate this entire work to my family, especially my mother, for their undying encouragements and prayers throughout the study.

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Lastly, I would like to extend my gratitude to KwaZulu Natal institutions of higher learning with their accounting discipline communities that have responded to my call to interview them during the COVID-19 pandemic. Without their permission to conduct these interviews, this research would have not been a success.

LIST OF ABBREVIATIONS

DUT	Durban University of Technology
KZN public institutions	KwaZulu Natal Public Institutions
MUT	Mangosuthu University of Technology
NSFAS	National Student Financial Aid Scheme
PhD	Doctor of Philosophy
SAQA	South African Qualifications Authority
UKZN	University of KwaZulu Natal
UNIZULU	University of Zululand

GLOSSARY

National Student Financial Aid Scheme (NSFAS)

It is a South African government student financial aid scheme that provides financial assistance/aid to the country's undergraduate students to assist pay for the cost of their tertiary education after finishing high school. This scheme is funded by the Department of Higher Education and Training. Students enrolled in the financial accounting discipline any of the sampled four institutions also qualify for this aid.

Mangosuthu University of Technology (MUT)

MUT is a South African public institution of higher learning situated on the outskirts of Durban with the majority of learners being black African students from previously disadvantage families. Its vision is to be a transforming, equitable, sustainable and academically excellent university of technology secured firmly in the communities that it is servicing.

Durban University of Technology (DUT)

It is a South African public institution of higher learning situated in Kwa-Zulu Natal with campuses spread across the province. It was born through merger of Technikon Natal and ML Sultan Technikon. The Durban University of Technology is ranked in the top five (5) positions among South African universities.

University of KwaZulu Natal (UKZN)

It is a traditional university that was born through the merger of the University of Durban-Westville and the University of Natal. It is also situated in the Kwa-Zulu Natal, with a vision to be the premier university of African scholarship. The University of KwaZulu Natal has a very diverse groups of students from all races in South Africa and abroad.

University of Zululand (UNIZULU)

The University of Zululand is located within the Umhlathuze Municipality, the fastest-growing industrial hub and employer in northern KwaZulu-Natal, with a vision to be a leading comprehensive African university that thrives on quality and fosters collaborative and innovative cultures with its rural and urban campuses. The University of Zululand was established in 1960.

Academic teacher education

In this thesis, I use the term ‘academic teacher education’ to differentiate postgraduate level, university-based education for teachers (honours, master’s and doctoral degrees in education) from initial teacher education or in-service professional development.

Educative experience

According to Dewey (1934, 1938,1963), an experience has educative value when it facilitates and enhances physical, intellectual, or moral growth. An educative experience should also enable one to be open to stimuli and opportunities for further development in new directions and should add to the general quality of one’s life by “[arousing] curiosity, [strengthening] initiative and [setting] up desires and purposes that are sufficiently intense to carry [one] over dead places in the future” as cited by Dewey (1934:14).

Scholar-teacher

In this dissertation, I have borrowed the term ‘scholar-teacher’ from Nash (2004) to refer to teachers (either practising or experienced but currently non-practising) at school and university levels who are actively engaged in academic study and research.

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CHAPTER ONE – INTRODUCTION

1.1 CONTEXT OF THE STUDY

This thesis is partly about my living theory action research, in which I explain my practice for my educational influence on my own learning and the learning of others in the same discipline that I live and work in, and about assessing the systemic factors that influence higher education accounting teaching and learning within my country. The logic behind linking my living theory with systemic factors influencing lecturing/teaching and learning/studying is motivated by the intention of exploring how the lecturer's professional existing experience impacts the subject lecturing and studying. Therefore, I will borrow the reasoning of McNiff and Whitehead (2002) who clearly argued that for living theory action research, demands an action researcher who places himself/herself (the "living I") at the centre of an enquiry and recognises his/her living contradictions. The living approach to higher education theory, which is embodied in the living relationship between the lecturers/teachers, pupils and professional researchers, is embedded within their forms of day-to-day life. This thesis also reports on the students' performance and the causes of their performances in an accounting discipline, which is the field in which I practise, and a qualitative examination of phenomenology for this newly appointed lecturer within the accounting discipline of a South African institution of higher learning. In the initial chapter, a reconstruction and articulation for evaluation of the primary research question guiding the study were done, together with a brief explanation of the term 'living theory'. Subsequently, the identification and explanation of the research aim underpinning the research were highlighted, followed by a clear identification of the reflective study stance towards accounting discipline investigation and the introduction of the research setting and research participants. In conclusion, the thesis' structure was outlined.

The motive behind the creation of the study's key research question for a master's in business administration (MBA) in 2013 was that, two years after obtaining my bachelor's degree from Mangosuthu University of Technology, I returned to the university to pursue a postgraduate Bachelor of Cost and Management Accounting (BTech: CMA) degree, which is equivalent to an honours degree immediately after completing an undergraduate qualification, namely the National Diploma in Cost and Management Accounting. At the time of pursuing my postgraduate qualification. I was working as a student assistant (tutor) for undergraduate and postgraduate students at the Mangosuthu University of Technology, formerly Mangosuthu Technikon, in Durban. Although, for the most part, I found my tutoring very rewarding, judging

by the performance of the students I was assisting, I saw the need for additional intellectual and professional stimulation, which could be obtained through further academic and disciplinary study.

My recognition of this intellectual gap came immediately after completing my Bachelor of Cost and Management Accounting, because I was starting to become defensive when students asked me challenging questions and my responses were not justified by any solid subject matter theory, which for me was a sign of a lack of knowledge. It then triggered the need to intensify my accounting knowledge if I wanted to remain in the academic field. When I looked through my BTech information, I identified some pieces of study work that caught my eye and made me want to reread them. These included a critical analysis of undergraduate students at MUT for the academic year 2010 as part of my work for the subject Research Methodology. It is worth noting that the term ‘postgraduate’ in South Africa and North America has the identical interpretation for the word ‘graduate’, which states that it is the course of study completed after completing a first (or undergraduate) degree. The second eye opener was a workshop conducted by the Teaching and Learning Development Centre (TLDC) that I attended; it was a design and implementation evaluation of curriculum unit that partly looked at issues of assisting the ‘at risk student’. Those academic essays in which I investigated what Goodlad (2004:1263) calls the ‘experiential level’ of curriculum or what is cited by Goodson (2000:308) as the ‘interactive level’, were written with the encouragement and guidance of my BTech lecturers in curriculum development, Professor Sandiso Ngcobo together with Mrs Faith Zandile Ngwenya. With their support and teaching techniques, I developed greater passion for academia, which then resulted in me seeing the need to enrol in a postgraduate degree in accounting (UNISA) and subsequently a postgraduate diploma in higher education (Rhodes University) to strengthen my knowledge in the financial accounting discipline and higher education industry practice to obtain knowledge that will assist me in not being defensive when students ask me challenging questions.

My work at that time was heavily motivated by the notion of “good teachers as researchers” (Kincheloe, 2001:18) development of “emancipatory authority” (Giroux, 2007:103) as a way of engaging in the “intellectual practice” of “curriculum theorising [through] seeking meaning and direction for accounting curriculum experiences” (Marsh, 2007: 270). My fascination with “teachers as transformative intellectuals” (Giroux, 2008:125) was fuelled by learning from South African education scholars about how apartheid-era (1948-1994) teacher coaching and leadership skills limited the job practice of a few African higher education institution lecturers

after apartheid policies were abolished and access for Africans to enter this discipline, which was dominated by whites, was opened (Christie, 2009; Gultig, 2009; Jansen, 2009a).

The major critics of the accounting curriculum at the university level contended that it was mostly meaningless and centred around a limited, composed understanding of the dynamic connection among teachers and national curriculum transformation (Pithouse, 2001). Looking back on my BTech subjects' contents, I can see some development in a specific area of concern in the field of higher learning, in addition to an increase in competence and belief or faith in my routine of education scholarship. While reviewing, I see the conjunction of those events as the beginnings of the formation of a 'professional-academic voice', which will assist me with paths and resources towards further studying and investigation within the accounting discipline. I also see how Professor Sandiso Ngcobo and Mrs Faith Zandile Ngwenya aided the development of my professional-academic voice by allowing me to realise my own research heading/topic and by providing positive feedback on my submission, as evidenced by the following extract by an Professor Sandiso Ngcobo's feedback on my research methodology proposal on the 'Challenges Faced by South African Small Business Entrepreneurs', "your argument for curriculum theorising as a strategy for South African higher education accounting discipline teachers during a period of change", as well as debating and strengthening by the inclusion of a personal 'story' and 'journey. Lungani, you made an excellent case! I especially like the section where you highlight your interventions aimed at empowering and assisting those "at-risk" and how you made extensive use of the different theoretical 'groundings' available". I remember that I finished my BTech degree with a notion that I had really embarked on the tour of intellectual and professional discovery. This created strong motivation for registering towards a Master's in a Business Administration (MBA) degree by course work and mini dissertation, within the accounting discipline. With the mentoring of my co-supervisor, Professor Ian Mantzaris, I conducted a study of the investigation into my personal curriculum experience as a higher education accounting lecturer. As part of my MBA data collection, I asked the students about their satisfaction with the services we rendered to them throughout their journey as students at MUT. I therefore opted to work in the research genre of narrative inquiry because I see it "as a type of curriculum inquiry that will afford me to begin with and stay close to my lived educational experience".

In addition, since I am an accounting lecturer, I conceived the idea of researching my experience with the higher education teacher project through the " dynamic process of living theories and telling stories, as well as reliving and retelling stories" (Whitehead, 2018; 2019).

I revisited the submission for my MBA dissertation and as a higher education industry teacher and education scholar, I could see a growth in my motivation, insight and sense of self. My intention to gain a better comprehension of my experiences and practices strongly contributed to seeking meaning not only on academic and professional levels, as was done in my BTech degree studies, but also from a personal perspective. I now acknowledge the development of my 'voice' from intellectual-academic to personal-intellectual-academic. By viewing a higher education accounting discipline through the eyes of my experiential background, I was confronted with my uncomfortable, undecided connection with the informative privilege that has characterised my school experience as a black, middle-class, low high school achiever post-apartheid within South Africa.

Above all, I recognised the socioeconomic benefits of my privileged education, but I struggled with my shame over being disadvantaged by the injustice and immorality of both the prior (dominated by Bantu education designed for black learners) and the post-democracy education system where there was the beginning of a change in the education system for black children, both of these happening during my basic schooling. I have realised that the lecture series I intend to write in the future as a black-dominated university lecturer is one in which educational privilege is understood as a sacred and vital civil right for every South African child, rather than as an advantage available only to a few. My individual conflict with the limitations to exclusive educational privilege has steered me toward my teaching goal of simplifying inclusive, caring and truly educative classroom curriculum experiences for every learner in South African higher education, especially in the accounting discipline, with lecturers like me being the advocates for disciplinary access and success.

As a result of this, I identified several key factors that I believed contributed to most measures of success in achieving my goal for prioritising the inclusion, affirmation and fruitful growth of every accounting learner. These observations were then reconstructed into eight experiential precepts that could direct and motivate me as a lecturer and would be transformed or changed through my ongoing lecturing practice and inquiry. In the nutshell, these pedagogical precepts are as follows: A 'mis-educative' experience is one that impedes or warps the development of further practice, according to Dewey (2003/2008). (a) I constantly encourage and use student involvement, (b) smoothing communication between students to increase chances for common and distinct reflection, (c) replying positively and sympathetically towards every student's work as often as possible, (d) trying to complete the responsibilities or duties that I expect students to attempt, (e) providing students true benefits and preoccupations to detail the true curriculum

and (f) always cognisance of how sensitive and societal factors can interrelate with students, (g) affording honestly inspired education practices and (h) creation of the highly possible environment for university students to view themselves as managers of their personal studying journeys. According to the academic level of my developing individual-specialised-academic voice, I shifted from findings about my individual lecturing aims and pedagogical precepts toward the conceptualisations that could yield the curriculum experience beyond the personal and position it in the context of a broader higher-education accounting discourse. Due to the above, important empirically based research findings that have tackled a wide range of existing realities, challenges and problems associated with key elements and terrains of tertiary institutions have been based on a *holistic* understanding of key university issues and challenges. My academic and research effort is based on the deep empirical study, analysis and understanding of the reflexive praxis and systemic factors in teaching and learning in the accounting discipline in South Africa, a theme and subject that is a very important contribution to academic and research knowledge not only in South Africa but the world at large.

1.2 PREAMBLE OF THE CHAPTER

The introduction of the study begins with a brief exploration of *reflexivity practice* which has been an integral part of qualitative research methods in the research of organisations for a very long time. It has been instrumental in combining theory and empirical practice and has been an integral part of the processes associated with the creation of new and innovative knowledge production within social science. Reflexivity's importance as a theoretical and empirical tool has been accepted as a very significant element in the creation of new knowledge (Haynes, 2010:221).

It has been for many years a central element in all academic debates regarding the realities, functions and challenges of the processes associated with solid knowledge and knowledge production in all sciences. The real meaning of reflexivity and its significance in research are rooted in a researcher's key awareness of his/her role in the roots and significance of research practice at all levels (Orr and Bennett, 2009:87-88). This means that the practice of research and influence of the object are the roots that enable the researcher to plan, design and implement the ways in which s/he affects both the research processes and outcomes.

It has been shown empirically that reflexivity is more complex when compared to reflection because it involves thinking about the researcher's experiences and questioning the ways of doing (Hibbert, Coupland and MacIntosh, 2010:49-50). This means that the two key elements

rooted in reflexivity research are interpretation and reflection. The interpretive element is not just based on a simple analysis of facts or data, which reflects some kind of ‘reality’ but on its roots, awareness of theoretical assumptions and reflection (Holmes, 2010:28). This is related to the researchers turning the attention towards him/her, the wide research community and their cultural and intellectual traditions and conditions informing their research.

Teaching and learning are key foundations of a successful university as it shapes the future of millions of students throughout the world including South Africa and they are social and educational terrain comprising all university stakeholders (leadership, academic and administrative staff at all levels and students). All these groups are instrumental in planning, designing and implementing a solid path of teaching and learning that empowers relevant and advanced knowledge that looks and prepares the revitalisation and perpetual development of a progressive and advanced academic value chain. Such a process is based on the provision of learning and advanced knowledge that advance industry, businesses, academia, government, professions and communities. Such a process of teaching and learning is instrumental in the development of an advanced curriculum that is key to guiding and preparing deep knowledge and understanding among learners, academics, administrators and university leadership with the surrounding communities. Such advanced realities can be the instrumental foundations of a value-based and deeply rooted university culture that elevates all people as the major asset of a university (Cosenz, 2022).

It is imperative for all universities in the world, especially South African universities to prioritise the institutional arrangements according to the societal, economic and financial needs regarding the market gaps in terms of professions, industries and governance. All these realities inform the teaching priorities, while innovative first-hand and new knowledge production enhance learning and the student experience (Groccia et al., 2022).

Research as the basis of learning shapes the new curricula, paving the way for experiential learning and direct exposure to professional practices in a specific science. The advancement of every university to post-graduate studies is the first decisive step towards excellence because it is a key to elevation, creativity and the path to the continuous development of interdisciplinary and multidisciplinary research at all levels (Borgonovi and Burns, 2015).

The ambition of a tertiary institution to reach the highest levels in the terrain of teaching and learning is always associated with a commitment to excellence and the achievement of the highest levels of discovery and scholarship. These can only be achieved through the continuous

efforts of academics to reach the highest levels in teaching research and discovery (United Nations Educational, Scientific and Cultural Organization (UNESCO) (n.d.).

For these to become a tangible reality, the existence of good infrastructure and the collaboration of all university stakeholders is a crucial element, as is the continuous partnership with other institutions' academics and researchers (Chzhen, 2013). When teaching and learning levels, together with advanced research, have reached high levels, partnerships with other tertiary institutions could be transformed into leaders and partners in the national aim and objective to increase and elevate the knowledge of thousands of students, especially those from disadvantaged backgrounds and communities (United Nations Department of Economic and Social Affairs Population Division, 2015).

1.3 LIVING THEORY

Living theory, which is the root of what has been described as, action research “is an explanation produced by an individual for their educational influence in their own learning, in the learning of others and in the learning of the social formation in which they live and work” Bigger (2021:69) has been utilised in this study. It has been clearly described and its development has shown conclusively that it is a key innovation in the framework of the qualitative paradigm (Bigger, 2021:69-70). There is a common acceptance and understanding that it is named as a methodology that is rooted in solid and well-travelled and accepted ontological and epistemological assumptions (Blikstad-Balas, 2016:512-513). It is based on the belief that, as a method, it is founded and developed on transparency. This means that its followers believe that its utilisation leads to precise research ethics. Such a belief is rooted in what has been described as a deep philosophical understanding of the correct choice of methods, questions based on a solid methodology, conceptual substance and research intentions (Manfra, 2019:165-66). “The fundamental roots of living theory emphasise the reality that scientific research can never be objectively observed from the outside, but its true reality is directly related to and gained through the direct experience of people” (Whitehead, 2018). The realities to be found at all terrains of scientific research in terms of the conceptual, theoretical and methodological frameworks, initiatives and final decisions are directly related to the ways of researching the challenges facing all university stakeholders (leadership, academics and students). This means that the methodology to be utilised in such a research endeavour in the effort to scientifically produce a new contribution to knowledge needs to be based “inside the institution under investigation” (Gearty and Marshall, 2020:442-443).

This research reality is founded on the truth that the research is based on the fundamentals of everyday experience of the people; the reality basis of the particular exploration is rooted in the experiences and knowledge of the participants and their everyday lives. This process includes their relationships with colleagues, management, leadership and students (McNiff and Whitehead, 2009). It is these truths that have convinced the researcher to structure and complete the present study based on a conceptual framework and methodology attempting to uncover the truth related to academics' challenges. Such research is founded on living theory as an important qualitative paradigm; the process is based on a continuous effort based on the realities of understanding, analysing, dissecting and demystifying the existing social realities through the eyes, life and experiences of the different participants (Wang, Torrisi-Steele and Hansman, 2019:232).

Living theory and living educational-theory research are rooted in the fact that the latter is directly related to the production of explanations on key issues associated with the existing educational influences in an individual's teaching and/or learning and the importance of the existing realities, challenges and influences of the environment, which are rooted in an expanding truth of the existence of individual and social careers and efforts for excellence and the effects of the existing social circumstances that have direct and indirect effects on practices, behaviours and the understanding or misunderstanding of the existing situations (Whitehead, 1999). Living theory research is the conceptual framework that enables and provides the opportunities for researchers, leaders and educational practitioners to locate their efforts through the utilisation of this research approach (McNiff 2007:309).

Whitehead's 1989 dissection of the dynamics of living theory outlined the realities of the existing educational and research context, its realities, the significance of teaching and research programmes and practices, and personal and professional boundaries and challenges (Whitehead, 2018).

The above pinpoints the empirical reality that living theory revolves around academics defining their intellectual and professional identity. This definition is directly related to a clear account of the challenges, problems and confrontation of the holistic challenges of the existing realities of their lived experiences of the chosen professional. Confronting these challenges leads to a profound sense of transformational identity. This is the heart of living theory and action research (Whitehead, 2019). This living theory idea can be examined with systems thinking theory where the core objective is to gain a bigger picture about university teaching and also

appreciating other people's perspectives with regard to the higher education accounting discourse teaching and learning.

1.4 PHD PROPOSAL JOURNEY

After completing my MBA qualification and postgraduate diploma in higher education, I then went on to write a doctoral study proposal to register with the Management Sciences Department at the Durban University of Technology (DUT) The study proposal was accepted by DUT structures; however, they made four main recommendations that I needed to attend to and resubmit within 14 days. Some of those recommendations needing my attention were stated as follows: (a) “confront and explore [my] own subjectivity” together with displaying vividly as to “to what extent [my] gaze [would] be that of another and to what extent [I would] succeed in transforming [myself] my teaching by this study” followed by (b) that I clearly define my initial concept of looking at ‘transformative learning and action’ to provide it with a more specific focus that can be studied within the confines of the fieldwork context (the KZN university of technology classroom) (Higher Degrees Committee feedback, December 2003). While creating my main seven research questions for the doctoral study proposal, I had to keep on switching positions because at some point I had to position myself as a ‘fellow teacher’ with prospective research participants and at some point position myself as the neutral ‘scholar researcher’ and that made me realise that during this doctoral journey I will be taking multiple, intersecting roles of the practising teacher and the neutral scholar researcher who must remove himself from the process. While busy reworking the question over time, I realised that, while I was a teacher in the sense of my professional identity, I also had to consider my role as a PhD scholar-researcher, in addition to being an accounting discipline practitioner.

This proposal journey was very challenging for me considering that I was coming from MBA studies, which were made up of mini research, which meant that my research knowledge was not that deep whereas in this thesis I will have to be more flexible. I will be both the researcher and author who will construct this full research thesis and the main research subject, which will be providing the data or raw material that has informed its construction. Therefore, this multidimensional and complex placement will be a fundamental characteristic for ‘self-study’ research that is both “initiated by and focused on [teacher-researchers] in relation to others” (LaBoskey, 2004b, p. 820). Because I believe my learning occurred in collaboration with key participants in my lecturing context (Financial Accounting III and accounting for marketers learners), I deliberate it vital to supplement and weigh the field texts that I have produced with

field texts contributed by these participants (Hutchinson, 2008; LaBoskey, 2004b; Loughran, 2007; Loughran and Northfield, 2018). Teacher-researchers use a ‘self-study’ approach and “are simultaneously engaged in practice and in the investigation of that practice (Loughran and Northfield, 2018:101).

In the study of my own learning as a novice teacher-educator-researcher, I will be drawing on field texts that show me bringing ideas and actions into being through interaction with my previous experiences and pre-existing ideas, new experiences and ideas, my teaching context and my relationships with significant others. With a mixture of regret and anticipation after considering this challenge, I had to reduce my teaching load with the permission of my very understanding line manager to focus on my PhD, which sadly came at a cost for me because that meant I had to sacrifice some monetary benefits accompanying the additional workload. I seized this opportunity, having decided to focus more on my PhD studies since it was the major requirement for my promotion from lecturer to senior lecturer. But, more importantly, it was designed to help me improve realisation and articulation of the personal insight towards educational values from my personal higher education experiential learning analysis. I chose to turn this awareness into a working educational (living) theory that will serve as a springboard for this PhD study.

This theory does not strike me as static, conclusive or decisive. I also did not see theory as a proposition needing to be proven or disproven. However, I viewed it as my working theory that is contingent and with a provisional set of ideas that will yield assistance in recalling and communicating my current thinking about a particular aspect of higher education (financial accounting education), as well as prompting “some form of related action and providing direction to that endeavour” (Dewey, 2014, 2015/2017, 2017/2018; Eisner, 2018, 2018b). According to my working theory, higher education has the potential to study teachers’ experience-scholarly inquiry, which, as I understand is an educative investigation of their personal lecturing and studying as well as their professional life’s journey and practices.

Prolonged, crucial and site-specific creation with concepts and writings (written and/or audio-visual/performative) generated and/or debated inside a higher education accounting discourse community is classified as educational investigation. That debate also entails creating verbal together with written contributions to the academic community’s debates or negotiations, as well as making those academic donations available for interrogation, examination and critical review by specialists in the higher education accounting community. Lecturers’ experiential-

educative investigation, in my opinion, is a type of educative-lecturer studying that is energetic and dialogical (as far as individual and peer interrogations conducted with an intention of enhancement) and whereby the mindful procedures for delivery into being thoughts and activities that are intended to create qualitative differences in social experience within the educational surroundings. This studying takes place in relation to the dependent, ever-changing lives of scholar-teachers, bearing in mind that in South Africa the terms ‘teacher’ and ‘lecturer’ are used interchangeably, even though ‘teacher’ is mainly used in the context of basic education and ‘lecturer’ refers to a higher education discipline specialist. Due to my personal experience and involvement with experiential-education enquiry since obtaining my Bachelor of Technology degree, I comprehend that it can be beneficial for educators’ (Dewey, 2004, 2003, 2008) study experiences within academic education. In my perspective, such educative studying experiences are established and thus probable to distinguish and assess in the context of articulation, referring to lecturers (either novices like me or experienced) at university levels who are actively engaged in academic studies and research.

In this context, I have adopted the terminology ‘scholar-teacher’ from Nash (2004, p. 26). The institution of higher learning recognises scholar-teachers’ personal, professional and academic voices as they participate in verbal and written conversations within their academic teacher education contexts. The development of this working theory allowed the researcher to reconstruct his or her key research question as: ‘How can I, as a novice teacher educator, learn through putting into practice my theory of the educative potential of teachers’ experiential-scholarly inquiry?’ In constructing this question, I was influenced by ideas of the self as a “focal point for studying the intersection of theory and practice” (Russell, 2002:9) hence the title of the study, ‘Reflexive praxis and systemic factors influencing teaching and learning accounting discipline in SA’. I was also stimulated by notions about teacher/lecturer-researchers speaking “in their own voices in offering explanations for their own educational development” (Whitehead, 2003:5) and so emerging “possibilities for reliving and for new directions and new ways of doing things” (Clandinin and Connelly, 2000:189), especially for accounting discipline practitioners since it is more of a doing subject.

My primary intent or goal was not to try to decrease the complexity and interactivity of the researching process to a neat linear progression or development, but to differentiate substantial interrelating when I utilise the terminology ‘teacher/lecturer-researcher’ in this thesis, I am referring to accounting specialist teachers at university level (not forgetting the fact that it might refer to teachers at both the basic education school and higher education or university

levels), not forgetting the fact that the term is widely used across all subject areas, when practitioners research their own lived educational experiences and practices. At times, I also use the terms ‘schoolteacher-researcher’ or ‘teacher-educator-researcher’ to distinguish between teacher-researchers who work in a university-level accounting discipline and those who work in any teacher education discipline, be it at the university level or any teaching level. The other opening dimensions of my central research question could help open up paths for my PhD study process.

My seven signpost questions are:

1. How can I clearly work from my theory of the educative potential of teachers’ experiential-scholarly inquiry to find direction for my course design for two undergraduate accounting education modules?
2. How can I examine and learn from my experience of higher education accounting teaching in two undergraduate education modules?
3. How can I conceptualise my learning as a novice higher education teacher-educator to provide stimulus and direction for my future educational work and to enter public conversations about accounting education?
4. Given the challenges and context of the researcher’s students and the opportunities available for young black graduates, how can the researcher best create a living curriculum that empowers them?
5. What are the implications of accounting for the rapidly developing black middle class that Kwa-Zulu Natal institutions service and what are their foundations and repercussions?
6. How can the researcher, as a novice higher education accounting teacher, learn through putting into practice his theory of the educative potential of teachers’ experiential-scholarly inquiry?
7. How can the researcher lead in improving the systemic factors of teaching and learning in accounting to align the graduates with the requirements of the professional industry?” (refer to the proposal submitted for this study).

1.5 RESEARCH AIM

The personal experience of personal-professional-academic growth through educative investigation into personal educational experiences and actions provided the original motivation for my doctoral research. My decision to engage in a learning process by tapping into and putting into practice the body of notions that I had established regarding the educational possibility of lecturers' experiential-educative investigation was informed by my personal practice, discussions on the work of others in the accounting higher education discourse community and my yearning for continuous personal-professional-academic development in fresh directions or paradigms. The primary research question that guides this investigation is: 'How can I, as a novice teacher educator, learn through putting into practice my theory of the educative potential of teachers' experiential-scholarly inquiry?' It is important to emphasise that I view this question as exploratory. My basic intention is not to discover a series of steps that will reliably solve a particular problem, but rather to explore complex human experience and interaction. Therefore, I understand the research aim that underpins the current study as: to penetrate, investigate and communicate how I, as a novice higher education teacher/educator, can learn through putting into practice my theory of the educative potential of teachers' experiential-scholarly inquiry. In pursuing my research aim, I am using "writing as a method of inquiry, a way of finding out about [my]self and [my] topic" (Richardson, 2003: 499). Therefore, the intention of this research is to reflexively investigate my practice as an accounting higher education educator and also look into systemic factors in lecturing and studying within my province of this country's accounting discipline with the intention of improving students' learning and quality while at the university.

The researcher will work with leaders in the profession and students themselves to inform the curriculum in such a way that the systems approach helps to address the challenges of dropouts and poor-quality graduates. The aim is to explore the integration of disciplinary stances and teaching and learning scholarship in accounting academics and to also evaluate the effects of the systemic factors and the integration of the accounting discipline with the scholarship of lecturing and studying.

I am composing this dissertation for myself and anyone who shares my dedication to educational interest, research and scholarship. For myself, I hope that the experience of conducting this research will contribute to the advancement of my professional academic voice and actions. I offer this thesis as a resource for other members of the same higher education

discourse community within the country to use to produce thoughts or inquiries towards their personal studies. Furthermore, I hope that my research will benefit both myself and others by contributing to the accounting higher education discipline.

1.6 RESEARCH STANCE

The topic of this dissertation is: Reflexive praxis and systemic factors influencing teaching and learning financial accounting discipline in South Africa. I am creating this investigation text with an experimental perspective on educational inquiry. By this, I simply mean that while I am taking a particular narrative self-study “stance toward research” (LaBoskey, 2014a:1173), “I see my ideas about research, education and the human experience as contingent, provisional and open to change. Nevertheless, I also understand that no matter how fluid and open-ended I intend my approach to be, the research perspective that facilitates my inquiry also constrains it” (Eisner, 1988, 1993, 1998b). To investigate this contextualised, communicating learning during my PhD study journey I am mainly taking on the work of intellectuals and researchers who use the narrative of self-study attempts to examine human practice and dealings, typically in higher-educational settings.

My inquiry is informed by a view of self that is continuous and essentially ongoing, while also fluid, involves the process of selfing that occurs together and within response to ever-changing human relationships and experiences, as well as contingent, evolving social and individual environments and conditions. Our words and actions demonstrate our sense of self to ourselves and others. Those words and practices in return impact the selfing journey, as well as our personal and shared associations, experiences, circumstances and conditions. “This concept of self as selfing is associated with a social constructivist comprehension of self as an “ongoing process of self-construction” in which “the self is dynamically constructed through and reciprocally influences social life” (Brown, 2004, p. 529) and with a dialogic view of self as “always engaged in relationships with others and the social context” as cited by Mkhize (2004b, pp. 5-18). According to Mkhize (2004a and 2004b), “the concept of self as selfing is also related to the Southern African concepts of ubuntu (in Nguni languages) and botho (in Sotho and Tswana languages), which express self or personhood as ongoing, relational and dialogic processes of becoming”. Other authors cite this concept as follows “selfing typically takes the form of a narrative as we engage in iterative processes of constructing, editing and communicating stories of our remembered and imagined ‘selves’ to orient, direct and attach themselves to us and everyone else” (Conle 2000a).

Story researchers and scholars such as Bruner (1990, 1996, 1998 and 2004), Clandinin and Connelly (1994b, 2000) and Conle (1999, 2000a) contend that “the processes of constructing, revising and sharing stories of experience create psychological and social realities in people’s lives”. A narrative method of educational investigation is utilised to highlight the texture, depth and complexity of contextual, surviving practices (and selfing) of the own ideas on ‘selfing’ are motivated by the talks of various authors who present at MUT’s focus conference held annually organised by our Teaching and Learning Development Centre (TLDC), which is headed by Doctor JM Makua as senior director. Academics, specialists and researchers in higher educational discipline settings across the country and even abroad are invited to share their views regarding higher education lecturing and studying in the current century. One of the presenters for the 2019 conference, which is the year that I won the vice-chancellor’s teaching excellence award, spoke at length about this notion of selfing, whereby he emphasised the idea of critical studying and contextualised the notion of reflexivity with the intention of examining and analysing your own practice and its effects on students’ success; consequently, I developed a passion for it.

Narrative accounts of research also tend to acknowledge and explore the contextual and temporal dimensions of the research process (Clandinin and Connelly, 2000; Clandinin et al., 2007; Conle, 2000a). Thus, understandings and recommendations that emerge from narrative inquiry are typically presented as contingent and provisional (Clandinin & Connelly, 2000; Clandinin et al., 2007; Conle, 2000a; Denzin, 1989; Jungck, 2000; Nash, 2004). The idea of selfing often in a narrative form (LaBoskey, 2004b) is at the centre of self-study research and scholarship for academics who intend to improve their practice within higher education. Kaplan (2002) cited that “this research and scholarship have thus far mostly been initiated and conducted by teacher educators”, but it has been unpacked by Grandau (2005) as a notion that is “increasingly being undertaken by school teachers, even at the basic education level, in addition to higher education discipline lecturers”.

According to Hamilton (2006:206) and LaBoskey (2004b), the emphasis is on studying the contextualised, processual selves-in-interaction of teacher-researchers (either in individual or collective studies) with an intention to investigate, inform and advance their own understanding, development and instantiation of educational practice and theory and to share and discuss this self-learning with the wider education discourse community.

In this manner, lecturer-researchers who embrace this idea of a self-study approach focus “on the nexus between public and private, theory and practice, research and pedagogy, self and other”, as stated by LaBoskey (2004b, p. 818). According to LaBoskey (2004a, 2004b), Mitchell and Weber (2005) and Whitehead (2004), “self-study can also be seen as a lens through which to look critically and creatively at not only personal experiences, viewpoints and actions but also broader social-ethical-political contexts and issues that situate and interact with them”. My own notions about reflection and selfing are interrelated with the changing comprehension of pedagogy that I have developed through my tradition and education of lecturing and studying financial accounting at the university level. As a result, I see studying and lecturing as continuous, exploratory and developing practice of creating theories, words and notions.

These theories, words and notions, in my view, do not only offer testimony of studying and lecturing, but also encourage interaction and continuous studying and lecturing activities, as well as selfing activities. In terms of selfing, I believe that studying and lecturing occur through connection and discussion with others, as well as through interaction with social conditions, situations and customs. Learning and teaching are intimately linked in this conception of pedagogy, together with making a difference in the lives of students and educators who sound right about pedagogical processes across their recognised and envisioned perspectives. From my pedagogical perspective, the researcher's approach to an informative study is filled with a dream of 'good quality' pedagogy.

Learning and teaching environment must be understood in a relational and dialogic way. University lecturers have a special obligation to work on improving thoughtful, reactive and beneficial relationships with and among students. In addition, it demands lecturers be aware of how their expressions and behaviours serve as staying models for students. Furthermore, it requires the streamlining of active and supportive learner engagement in lecture room dialogue as well as the advancement of active learning activities. Therefore, educators must be cognisant of and investigate how a variety of current and past life experiences, as well as social and economic factors, communicate with what is occurring in the lecture room, with a strong focus on the experience-based, temporal and experiential nature of pedagogy. According to my perspective, skilled, accomplished or established teachers/lecturers work to make themselves redundant by supporting and challenging learners to develop their own ‘inner teacher’. This entails educators or lecturers being as specific as feasible regarding effective methods of instruction and passionate about providing chances for students to develop, exercise, discuss

and modify their own teaching techniques. A foundational comprehension of teaching methods also implies that educators are learning all the time through educating students and that skilled teachers will attempt to make that studying cognisant, self-reflective and open to feedback from others, especially peers and learners by way of evaluation.

My ideas about teaching methods can be connected to a societal constructivist notion about studying, which describes studying as a person's construction and reconstruction of their own considerations of the society via interacting with those who have previously experienced pre-existing views, new practices and views or notions, socio-educational contexts and associations with others (Bruner, 1996; Dewey, 1934a, 2003/2013; Eisner, 2018b; LaBoskey, 2004b; Richardson, 1997). Some of the notions about studying and lecturing as experiential, contextual, determinative and interpersonal processes pervade the work of scholars and researchers who use story of self-study methods for educational investigation (Bullough & Pinnegar, 2001; Clandinin and Connelly, 2000; LaBoskey, 2004b; Loughran and Northfield, 1998; Phillion, 2002). In developing this PhD thesis, I chose to focus on the experiential level of educational inquiry by taking a self-study style towards research. By using the self-study approach to research, I was able to focus on the experimental level of educational investigation towards this PhD thesis.

The study document is based on educators and educators' viewpoints on investigation as a substantial and distinguishable manner of adventure capable of understanding and interacting with the complex nature of personal experiences in an educational setting. In composing personality dissertation, I am continuing to work from a comprehension of myself as a central character who is located among the storytelling settings and characters of an unfolding life story but has the ability to act within and in response to those storyline conditions. Studying, lecturing and researching are, in my view, interrelated, symbiotic procedures that are as essential as their product lines. I hope to glance and artistically at the narrative of my being a novice lecturer-educator-researcher at the university level, to self-scrutinise, update and improve my personal training and to donate the understandings and enquiries to the larger educational accounting communities within the country by utilising the story of "self-study" as a technique of studying, lecturing and researching in my PhD study journey.

1.7 PARTICIPANTS AND RESEARCH ENVIRONMENT

My research will be conducted at the accounting departments of the University of KwaZulu-Natal (UKZN), Durban University of Technology (DUT), the University of Zululand

(UNIZULU) and the Mangosuthu University of Technology (MUT) because these are sister institutions in KZN. These institutions mostly used face-to-face learning techniques to conduct their teaching and learning prior to the limitations brought by the COVID-19 pandemic. Following a change in the law governing universities in 1983, all these universities and the then technikons, now known as universities of technology, began to admit some students from other racial groupings without any racial discrimination, which makes them suitable for this study.

For my study, I randomly selected lecturers and postgraduate learners from each of these universities to interview as part of the data collection process. There were 10 participants from each institution, made up of five academics and five postgraduate learners from the accounting discipline. This participants' home languages are categorised as follows: IsiZulu (10), IsiXhosa (2), English (10), Sesotho (1) and Afrikaans (17) spread across the academics and postgraduate learners. All 40 participants were South Africans.

It is also critical to note that this thesis does not dwell much on the traditional literature review chapter due to the fact that it is partly about reflexive practice. It is a cause for concern that while accounting studies are regarded as scarce skills and skills that this country desperately needs; very little evidence exists of published studies conducted in South Africa to gain a deeper comprehension of the factors that influence students' learning in this regard. This research will be an effort to help close that research gap.

The researcher intends to contribute to the growing body of knowledge on the factors that hinder learning in this field and have an impact on students dropping out of the university or being excluded due to poor performance in accounting and related modules.

1.8 RESEARCH QUESTIONS

The questions that follow are directly connected and linked with the signpost questions. As a researcher, I operationalise, the above research objectives, aims and research stance in line with the above mentioned seven signpost questions by raising the following questions:

1. What are the experiences of accounting academics in integrating the disciplinary stances with the scholarship of teaching and learning?
2. How do these experiences effect or enhance the accounting education?
3. What systemic factors influence teaching and learning of financial accounting within South Africa?

4. How has my personal life experience as a novice higher education financial accounting teacher been shaped by the realities of the accountancy curriculum?
5. How was my research shaped by the use of the medium of a ‘narrative reflexive-praxis Research’ to represent and engage with a range of data derived from my experience of teaching in the two modules.

1.9 SIGNIFICANCE OF THE STUDY

The importance of this study is to contribute to the development of a body literature within the discipline of accounting academia. It will also attract young accountants or recently qualified accountants to consider academia as their career of choice, considering the current skills gap in accounting.

It is strongly felt that the present study is a unique contribution to the terrain of new knowledge production associated with the financial accounting higher education field within the country and beyond. This assessment is in many ways related to the methodological contribution of the thesis, which is based on the utilisation of a textual collage. The method is structured in such a way that it provides the opportunity to the researcher to elicit significant and important information on both graphic and accounting linguistic-based attitudes toward scholastic study as a means for data description or interpretation. The formation of this original collection and its presentation within a PhD thesis is a unique contribution in and by itself, as it can be utilised in the future as the foundation of a continuing expansion and exploration of substitute methods of data illustration in the accounting field of higher education research within South Africa. The theoretical donation of the dissertation is the conceptualisation of my teaching-learning-researching experience as accounting engagement at the university level. This conception of accounting engagement offers a new and fresh angle to the debates instrumental in researching and advancing financial accounting pedagogy and research in an academic teacher environment. Moreover, in addition to these two exceptional donations to the field of accountancy, the thesis adds an additional incentive to a deeper understanding of the growing body of original research efforts and labour that intends to discover and price the educator self and educators’ reflective research within a context of survived, interpersonal accounting discipline experience.

1.10 STRUCTURE OF THE THESIS

My first chapter concludes with an outline of how the remainder of this dissertation will be structured.

Chapter Two: Literature Review: Contextual

My focus will be on highlighting or unpacking the contextual literature review relating to this study by paying close attention to the contextual literature review, drawing any relevant literature and clearly linking it to the study at hand.

Chapter Three: Literature Review: Argumentative

To highlight an overview of the argumentative literature review landscape for communicating my learning of the work of scholars and researchers within the education discourse community. Since this study is partly about reflexive praxis, I will also have to create a constructive argument about my practice as a higher education accounting discipline teacher, trying to answer questions such as, “How can I evaluate and enhance my knowledge from my experience teaching two undergraduate higher education subjects?”

Chapter Four: Research Methodology

The method to be utilised in scrutinising the findings for this study are clearly articulated.

Chapter Five: Analysis and Interpretation

The data analysis and interpretation is presented in this chapter

Chapter Six: My Narrative Reflexive-Praxis Study Experience

A brief narrative about my experience of higher learning elaborating on my subject matter.

Chapter Seven: Closure, Recommendations and Conclusions

Lastly, the recommendations and conclusion chapter before the bibliography section referencing all the authors that I have borrowed from to strengthen this thesis. “Additional writings are woven towards the plot of this story of self-study research text” (Conle, 2000a, 2000b; Nash, 2004; Phillion, 2002). I should also mention that, in addition, my goal is to provide this dissertation as a source for anyone interested in the same storyline, I have attempted to write in a clear, engaging and accessible manner for a wide and diverse audience. In this chapter, I will attempt to re-evaluate my research in the context of the underlying

research goal that I stated in Chapter One. Finally, I will return to the 'working theory' that inspired my PhD study and reassess the rationale expressed in this theory in the context of what I have learned from this research.

CHAPTER TWO

LITERATURE REVIEW: CONTEXTUAL CHAPTER

2.1 INTRODUCTION

Chapter One of this thesis provided the dynamics, sequence, methods, as well as the conceptual and systemic factors that influence teaching and learning in the discipline of accounting education.

This chapter provides an extensive review of the contextual literature relating to the study. The objective of this scholarly enquiry about my practice (reflection on my practice) is mainly motivated by the fact that this intellectual and research terrain forms an integral part of the students' learning process, outcomes and outputs that are instrumental in their future careers.

Hence this chapter will unpack the contextualised approaches to teaching and learning financial accounting in South Africa, focusing more on our students (who they are, the contexts from which they come and what their learning needs are); our teaching academics (who they are, where they come from, challenges encountered when teaching the subject and also their views of the financial accounting world/practice); the context within which financial accounting teaching and learning take place (particularly the socially constructed nature of universities and practices within faculties or departments), and the context of knowledge, such as by what means the punitive acquaintance is created (what norms, values and principles underpinning such constructions), as well as knowledge for social change and transformation that speaks to what and whose knowledge is being taught.

It is strongly believed that the outcomes of this particular project can positively influence the performance of the students studying accounting by implementing in practice what they have learned while they were at the university. According to Loughran (2007:42), reflection is an important tool for one to learn through his/her practice.

An abundance of research studies has been undertaken both in developing and developed countries attempting to identify the importance of reflective practice with respect to higher education institutions' teacher-practitioners (Holtzblatt & Tschakert, 2011). Many of these empirical studies concentrate on the factors affecting teaching and learning in the accounting discipline, both locally and internationally. Several factors are considered to be rooted in a number of subjective factors, such as social realities, cultural traditions and history, as well as

objective factors, such as change, recording and decision making (Seaman, Allen & Seaman, 2018).

This PhD research is based on a working theory that aids in the articulation of the potential educational value of an accounting teacher's experiential-scholarly inquiry. According to this theory, the researcher's understanding of an accounting teacher's experiential-scholarly inquiry is related to several systemic factors in the process of teaching and learning in the accounting discipline in South Africa, both directly and indirectly. This fundamental aspect is the present reality in South Africa, where the country's universities are under pressure to alter their educational approach to meet the requirements of the market. This reality was important in the construction of the project's central research question: how can the researcher best create an innovative, living curriculum that empowers South African students? I positioned my novice accounting teacher-educator-researcher self as the subject of the study and my effort to make a significant contribution to the understanding and knowledge creation in this important field through this main question. I, therefore, planned to engage with my three key research questions, as listed in Chapter One, by designing and teaching two undergraduate subjects within the accounting discipline.

In this chapter, I aim to develop a literature review about the work of the authors who have written about the self-study approaches and systemic factors that influence teaching and learning in higher education. My interaction with the work of scholars who have explored a self-study approach to educational research, such as Clandinin, Pushor and Orr (2014) and Laboskey (2014b) reminded me that this conceptualisation takes place within and in response to contingent, changing relationship and situations. Thus, I understand that the view offered here is partial and provisional, but most importantly, it is receptive to change. This chapter covers the following aspects of higher education accounting learning, among other things:

- Transition from high schooling to university;
- Learning strategies at the university; and
- Influence of high school accounting.

I am also particularly interested in the research on self-study after engaging in the reading of the experience of a novice teacher educator. Moreover, I been involved in the work of teacher-educator-researchers who have carried self- study methods to pedagogy, for example, Conle

(2006), Elbaz-luwisch (2012) and Samuel (2013). My reading of the relevant literature and thinking deeply about accounting pedagogy towards academic education for higher education in South Africa also informed my pedagogical decision-making.

I will begin the second chapter by taking a look at the accounting educational theories and practices that motivated my PhD research and thereafter I will discuss the systemic factors that influence accounting teaching and learning in South Africa.

According to Jansen (2011:10),

when a student can pass a course based simply on the notes handed out by the teacher, they have been short changed in teaching because the purpose of teaching is to open the mind; to challenge preconceptions; to destabilise every-day truth; to sharpen the capacity to question; to broaden the scope of what is known; to instil the habits of thought and to open up the sheer joy of learning.

There has been quite a considerable amount of literature on teaching and learning in higher education, both in South Africa and internationally. Therefore, the purpose of this chapter is to present a review of an existing body of knowledge relevant to this research topic and finally pull it all together at the end in the form of a conclusion. This research was mainly triggered by the huge articulation gap between the South African basic education (matriculation) output and the higher education expectations in the accounting discipline. Hence the chapter attempts to throw some light on what has already been said about accounting teaching and learning in higher education and also reflect on the researcher's professional practice in this field.

“If you want different results do not do the same thing” Einstein (2019).

2.2 ACCOUNTING EDUCATIONAL THEORIES

The International Accounting Standard Board (IASB) was formed in 2001 to replace the International Accounting Standard Committee (IASC), which was established in the interest of the public to formulate and publish the International Accounting Standards (IAS) that must be followed in the presentation of published financial statements, as well as promote the worldwide acceptance and observance of International Financial Reporting Standards (IFRS). The IASB is solely responsible for developing, monitoring and providing acceptable interpretations of IFRS provisions.

Accounting educational theory is a material accounting field. Accounting predates the monetary economy by way of the barter economy (exchange of goods for other goods) when transactions are determined not only by measurement but also by exchange values. According to Osuala (2005), “theory is an attempt to synthesize, interact with and integrate empirical data to maximize clarification and unification”. He also stated that “each person has a set of personal theories based on postulates and assumptions of varying degrees of adequacy and truth from which he or she draws conclusions of varying degrees of criticality and, of course, accuracy”. As a result, it is useful to note that the term ‘theory’ is used at various levels throughout accounting history. As a result, accounting theory may refer to purely theoretical concepts and speculative interpretations or empirical explanations of events for economic decisions.

Lately, money is mainly the only measure of transaction that has taken place between two knowledgeable parties, as opposed to in the past, when barter was the main measure of the transaction. However, the instability in the exchange rate or monetary unit is more common in developing countries because the monetary unit is not stable across all developing countries.

The accounting theory and practice in educational contexts is the structure that unifies the underlying logic or system of reasoning through abstractions from the complexities of the real world; this theoretical structure is designed to achieve a level of simplicity necessary for analysis.

However, one has to mention that theory is useful in explaining, evaluating and predicting the phenomena associated with the given field of thought, like in the case of accounting education. We use accounting theory to explain existing practices and procedures to obtain a better understanding and provide a coherent set of logical principles that form the general frame of reference for the evaluation and development of sound accounting practices. However, in accounting, the theories have a loose and overlapping meaning with principles, concepts, conventions, assumptions, standards and doctrines are used interchangeably. These doctrines, however, give credence to rational judgement and the acceptability of financial statements.

The key element of the accounting educational theory is the double entry system, which originated in the Mediterranean zone and moved into Europe. The double entry system occurred in Italy between the thirteenth and fourteenth centuries because of the inadequacy of the single entry system that was to ensure an effective internal control system, income determination, security of assets, employees’ contribution to profit, and separation of private

property from business. The double entry system distinguishes between positive (+) and negative (-) entries, or an increase in the assets and a decrease in the liabilities.

“The international utilisation of double entry owes a lot to the work of an Italian Monk and a Franciscan friar” (Pacioli, 1949). It was developed to ensure that every transaction has an equal and opposite ‘balance’. Therefore, the emergence of the double entry system in accounting was basically to reduce as far as possible fraud, errors, misappropriation and pilfering of assets.

So, in essence, my accounting educational theory is about a cohesive set of conceptual, hypothetical and pragmatic proposition explanations that guide the accountant’s actions in identifying, analysing, measuring and communicating economic information to the user for informed decision-making. These principles represent the best possible guides based on reasons, observations and experimentations. These principles are also constantly changing and influencing business practices.

2.3 MY ACCOUNTING LECTURING-STUDYING-RESEARCH EXPERIENCE

As I reminisced about my experiences as a Master of Business Administration (MBA) student at MANCOSA and as a Post-Graduate Diploma in Higher Education (PGHE) student at Rhodes University, I could see the seed of a PhD. that is connected to lecturing and studying accounting. My intention was to centre it around investigating personal experience and my examination of concepts regarding higher education teaching. My main concern with these conceptions of accounting lecturers and lecturing was enhanced by learning and also reasoning about accounting teaching in the 21st century. Other ideas that played an important role in my deliberations were Dewey's (1938) notions of educational experience, artistic-aesthetic experience and mis-educative experience. Also of significance were my MBA research findings about “students satisfaction towards services rendered by the universities of technology in South Africa”. Furthermore, my decision to take a reflexive-praxis study approach for accounting higher education learning was informed by the need to maximise the transformative learning potential of teenagers and adult learners that we service at tertiary institutions.

Larrive (2010) stated that

the teacher who clearly understands the criticality of his work and sincerely tries to do it to the best of his ability begins by drawing up a plan and setting up objectives to be achieved. He further selects the subject matter for the realisation of his plan, analyses the task and arranges the subject matter into units suitable for presentation to the learners. The teacher who is not the specialist in his area of learning cannot accomplish the above task in the same logical manner.

That was the motivating factor for me to undertake a post-graduate degree in commerce (accountancy) at university in South Africa to achieve the above-mentioned quotation.

My decision to pursue an MBA was motivated by a job requirement. For the PGHE, on the other hand, it was a different scenario. After completing the MBA, I realised the need to pursue a higher education teaching qualification so that I could obtain an academic qualification of a higher education teacher as opposed to always imitating my mentor, an academic who has taught me at the tertiary level and who might not have done the teaching qualification or had done it prior to the 21st century. My quest for a higher education practitioner's efficiency has led me to enrol in a doctoral study.

One phase of this quest emerged out of the evaluation feedback from the students that we are compelled to conduct at the end of each year for annual programmes and at the end of six months for semester programmes. I have also come to realise that the lecturer's or teacher's usefulness appears to have different interpretations for different people (e.g., the lecturer and the student) because it is motivated by what you wish to obtain from that class. To some learners, it is about the grade they should obtain after completing the module, whereas the lecturers are concerned with quality teaching that will enhance the students' understanding and application. A teacher's effectiveness is determined by the effect the teacher has on the student or the realization of some value in the student. In most cases, the value comes in the form of a desired pupil behaviour, ability, habit, or characteristic.

Therefore, in developing my PhD research proposal, I looked more closely at the work of a teacher or lecturer within the accounting higher education field who has adopted a "self-study" approach to evaluate his/her own experience and practices (e.g., Anderson-Patton and Bass, 2000; Laboskey, 2000; Kitchen, 2002). In so doing, I was more interested in the experiences of the novice lecturer in higher education, such as Kitchen (2002). My reading and analysis of the pedagogic priorities in the field of higher education within the country (South Africa)

directly informed my pedagogic decision-making in the field of accounting education as well. The leading urgencies which were underlined by my comprehending that disciplinary teaching and learning should be nothing but the scholarly and intellectual improvement that is connected and relevant to teaching and learning practices (Department of Higher Education, 2014).

Reflective practice is a process whereby the practitioner reflects on his/her actions with the intention of engaging in a journey for ongoing development. According to Kitchen (2002), this process “involves paying critical attention to the practical values and also theories which inform those actions”.

The importance of academic reflection and reflective practice is mostly noted in the literature. Researchers such as Loboskey (2000) and Kitchen (2002) “the emergence of academic reflective practice is part of a change that acknowledges the need for students to act and to think professionally as an integral part of learning throughout their courses of study, combining theory and practice from the outset”. Unless the teacher develops the practice of critical reflection, s/he will remain trapped in unexamined judgements, assumptions and interpretations. According to Larrive (2010:01), approaching teaching as a reflective practitioner involves infusing personal beliefs and values into a professional identity, resulting in the development of a deliberate code of conduct.

For me, reflective practice is viewed as the cornerstone of professional development since it is the prerequisite to recognising and changing routine behaviour. The practice of reflection is closely connected to the availability of feedback that may spring from the different sources within the academic environment, for example, individual reflection, pupils’ feedback, collegial feedback and feedback springing from classroom interaction.

I have come to realise that teacher effectiveness encompasses two separate and distinct factors, one belonging to patterns instruction and one to patterns of management. However, according to the researcher and hopefully an increasing number of administrators and supervisors, it is the ability of a teacher to make use of verbal communication, knowledge of the subject matter, interaction with students and students’ motivation in the classroom situation to create an environment that will develop the students’ ability, saleable skills after graduation, good attitudes towards self and others and lastly, provide necessary information that will enable the students to solve their current and future life challenges or problems.

Learning is crucial in everybody’s life because it is a process whereby a person gains knowledge to become capable of interacting with the world. According to Cornachione

(2004:48), human learning can be understood as a discretionary process, in a given context, related space, time, theme, resources and current situations, involving personal enhancement through experiences, attitudes, physical and mental skills, knowledge, emotions and values. Therefore, learning is an important activity of information processing that permits the transformation of behaviours and environmental events into symbolic representations that serve as action guides. Learning is categorised into two spheres: general learning and professional learning. General learning can be found in the community we grew up in, namely, in the form of reflecting on the past and in the form of observation. Professional learning is symbolised mainly by the student-teacher environment.

Therefore, the main purpose for this reflexive practice will be to assess the following key points to enhance my learning as an academic practitioner within an institution of higher learning:

- What have I learned in the past few years that I have been in this industry?
- How have I learned what I have learned (under what circumstances or conditions)?
- How can I fit what I have learned into a full, continuous plan for learning?
- Has my learning in the past few years that I have been in the academic industry been connected, integrated and coherent?
- Was my learning over the past few years relevant, applicable and practical?

I was also motivated to undertake this study by Lockett and Sutherland (2000), who said, “higher education in South Africa has a moral dimension as there is a need to respond to the gross historical practices of the past.” I then thought that this required the system to be more open to changes, flexible, transparent and responsive to the needs of the under-prepared, adult, lifelong and part-time learners. Therefore, as a novice lecturer who has just changed hats from being a student a few years ago to becoming an accounting educator, I thought it would be fruitful to reflect on my practice in these few years I have been in the accounting teaching industry and also take a close look at the factors that influence learning within my discipline to learn about various educational theories appropriate for teaching and learning practice in the current context. This will assist me in not being left behind and in continuing to teach the current students the way I was taught because that will be robbing them of their future.

In view of the main purposes of reflexive praxis mentioned above, it is inferred that higher education institutions are the physical environment in which the teaching-learning process takes place. Understanding the main influential factors for the student helps to promote changes that can assist in the promotion of quality knowledge transfer.

The emphasis is on investigating, informing, and advancing one's comprehension, progress, or growth as well as instantiation of the higher education practising and theorising, and sharing and discussing this "self-learning" with the broader higher education discourse communal (Bullough and Pinnegar, 2001; Hamilton, 2006; Laboskey, 2004b). In this way, the researcher adopts the notion that a self-study style concentrates "on the nexus between public and private, practice and theory, research and pedagogy, self and other" (LaBoskey, 2004b:818). The self-study can also be seen as the lens through which to look critically and creatively at not only one's personal experiences, viewpoints and actions, but also broader social-ethical-political contexts and issues that situate and interact with them (Laboskey, 2004b). I am feeling pulled in and invigorated by the logic of discovering and opening up the real higher education practice that I am involved in as a novice teacher.

I strongly believe that reflection refers to a practitioner's monitoring and awareness of his/her own individual actions, either during or after an activity; it might include metacognition, alertness to behaviours and moods, rationales for decisions, and other cognitive and qualitative themes. Hence, my experience working with a wide spectrum of academics has highlighted vast cultural differences between work efficiency and attitudes. For me, adopting a reflexive attitude will help me identify any negativity and consistently work against it. Therefore, the main purpose of my reflexive practice is to focus inward (namely, on myself) as opposed to an outward focus on a subject matter.

I strongly believe that one of the most important realities of higher education teaching, learning, and researching is noticing. This expects me, as the practitioner, to look more closely at his/her experience, context, and practices to discuss, observe and reflect on the practice. As a practitioner, whenever I review my practice, I notice things that I have not noticed in the past or I notice things more clearly than previously. A good example of this is when I initially prepare a lecture to present to my students and invite a senior critical colleague of mine to sit in on the lecture to evaluate my teaching and provide feedback. When I receive his feedback based on his observations, I develop a greater awareness of the pedagogic significance of dialogue and collaboration among scholars and teachers as a form of improving the quality of lecturing and studying in higher education.

I strongly believe that the other important reality of higher education teaching, learning and researching is rethinking. "This belief draws attention to the scholar-teacher or lecturer in such a way that s/he thinks considers fresh traditions regarding the range for learning matters that

are significant to his/her personal practice as well as context. This has helped me as the novice accounting educator in the higher education context by beginning the interrogation and thinking more intensely regarding what is the understanding of the teacher or lecturer to me, schooling and studying, together with the challenges and implications of tapping into academics which is experienced-centred in the field that I am involved in.

Finally, I strongly believe that another reality of higher education teaching, learning, and researching is reviewing. This is understood by looking at the issue from someone else's viewpoint. In other words, you are wearing another lens to view the same thing to gain a new perspective regarding the same context. The advantage of this form is that no matter how good you are, you can always learn from another person's viewpoint. Therefore, I always take it upon myself to review my practice of teaching in the two subjects with the aim of improving my teaching to enhance the students' learning. This reality of higher education teaching, learning and researching is crucial because it allows one to review how learning activities that include discussion, reading, writing and self-reflexive to reconsider his or her experience and practice from the different vantage points.

The tools for use of teaching, learning and research presented above demonstrate how to achieve a better understanding and clear unpacking of the types of lecturing, studying, and researching practice in the accounting field. In order for my practice as an accounting teacher to become more useful, I have to always prioritise communication and collaboration with the other discipline specialists. Given the few years I have spent in the discipline, I would not want to believe that I had exhausted the end and reliable formula of higher education in accounting through lecturing, studying, and researching. However, I think I can use my up-to-date conceptualisation to remind me that I want to engage in the lecturing, studying and researching in ways that give me and the others the opportunity to experience, be very conscious, and more importantly, value the importance of noticing, rethinking and reviewing.

This study has helped me increase my awareness of how interaction with others enhances pedagogy and research in teaching, learning and researching. I have also strongly come to acknowledge that academics and researchers have an obligation to pay attention and reflect on their practice if they are to improve their actions for the betterment of the students they serve. By reflecting on my teaching, learning and researching experiences as a novice accounting educator, I have gained more confidence, understanding and experience with the accounting context.

This conceptualisation of my personal accounting lecturing-studying-researching experience as a higher education accounting novice educator has provided me with a foundation for better understanding and articulating the types of lecturing, studying and researching practices together with notions that I rate and intend to promote and discover further. I should incorporate it into my interactions with colleagues in the same field for it to be as useful as intended.

Developing the capacity to be reflective, understand, analyse, and adapt easily to a change that is necessary to enhance my teaching was a sign of readiness for change for me. Figure 1 symbolises the anticipated change by taking part in this study. Because of previous experience in the field of higher education accounting academia, I will begin by identifying the current situation, after which he will identify shortfalls under the PROBLEM stage. The IMPLICATION stage will refer to consequences of the researcher’s experienced problems. Under the NEED-PAYOFF stage, I will explore the effects of the solutions found. In other words, the researcher will be concerned about how the solutions found could help him solve the identified shortfalls.

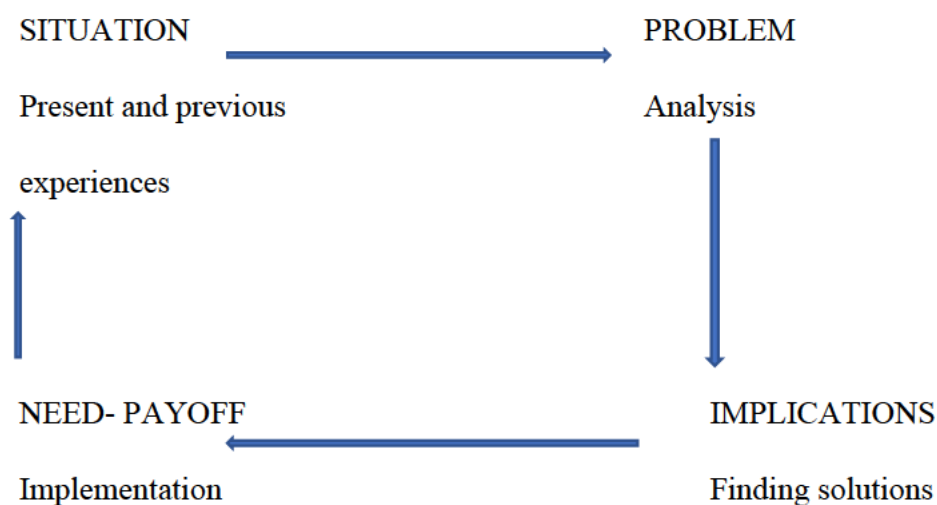


Figure 2. 1 Anticipated change by taking the study; the path taken to achieve change.

In this light of reflexive praxis, the researcher will explore the role of reflection and reflexivity with the aim of changing the practice to improve the teaching practice, which will lead to enhanced learning for the students and hopefully close the existing gap between what the students learn at the university and the ability to apply it in the working environment. Therefore, the present and previous situations will be utilised to identify the current problem,

which is the gap in the smooth teaching and learning of accounting, find solutions to those problems and subsequently implement those solutions derived from the research findings. This is motivated by the fact that the accounting industry has changed drastically in the past 10 to 15 years. Therefore, if I want to produce graduates that are effective in this particular industry, then the teaching techniques need to be improved in line with the latest needs. I cannot continue teaching accounting the same way I was taught back then.

Therefore, it is important for me, while teaching financial accounting, to also apply reflection to my practice and critically scrutinise what has just happened in the lecture venue with the intention of improving my practice and getting better at it. The intention of this process is to improve my practice and to better understand myself, the events and the context of my subject matter in order to enhance students' learning. Change is always a useful element in any practitioner's life as it gives him/her an opportunity to improve whatever s/he is doing or has done. While teaching financial accounting at the tertiary level, I found that my learners were getting better and their understanding improved as I taught the same thing more than once, which helped me to eliminate tension from my lesson. I have also found that one should improve one's teaching every year and add novelty to it with the addition of new material.

While the historical development of the construct of epistemic cognition is described in detail elsewhere (Greene, Azevedo and Torney-Purta, 2008; Hofer, 2016), the researcher here will use reflexive praxis as an umbrella term for all reflexive practice development within the field of teaching accounting. In a nutshell, reflexive practice does not only influence how students learn, but most importantly, it helps improve how the practitioner renders his/her services (in this case, teaching).

The researcher concludes that reflection plays a crucial role in connecting practice and theory. Reflection can be utilised to assess whether the intended outcome of the task (in this case, teaching) was achieved or not, and if not, what the shortfalls are that need to be rectified to make sure that the previous negative results are avoided.

The act of reflection is used in the study that was conducted by Kriek and Grayson (2009) when the teacher makes a conscious attempt to write down the strengths and challenges of their practice and how they can make changes for it to be more effective and efficient.

2.4 ACCOUNTING IN HIGHER EDUCATION

Leaders in the higher education accounting sector are engaged as teachers and participate in research and discussions with the intention of enhancing their knowledge so that they can be relevant when shaping the future of the students. According to Silva (2006), the educational system is still very dependent on the teacher figure in the classroom with their technical and instructional learning resources. The university faculty, in a way, is the pillar that supports quality education (Cornachione, 2004). This simply means that a good teacher is an important factor in the teaching-learning process.

Teachers are the most important factor that impacts students' learning in any discipline. Therefore, it is crucial for the teachers to have professional capacity and be greatly involved in professional development, curriculum development and students' success plans within universities. It is essential for teachers to keep up with any recent developments within the accounting profession in order to be relevant and effectively enhance their students' knowledge. If the teacher is not up to date, s/he will fail to be of assistance to students in the class. Therefore, the accounting departments in higher education face the challenge of continuing to recruit qualified staff and train existing and retain highly effective teachers. It is crucial for the department to ensure that all teachers within it understand the intended curriculum (vertically and horizontally) and are implementing it with fidelity.

Accounting in higher education as a system is not watertight because it encounters some endemic perils just like any other profession. Some of those perils are cultural diversity; language, the medium of communication, which sometimes becomes a barrier; complexity in the country's government policies, and money as a system or unit of measure.

Therefore, in a nutshell, a South African accounting teacher in higher education has a responsibility to strengthen his/her engagement with research to effectively teach the principle-based approach of IFRS to students. Teaching resources, educational research and continuing professional development activities in relation to IFRS are necessary for higher education teachers to enrich the learning of students given that there has been a move from a rules-based to a principle-based set of accounting standards that are consistent globally.

While the higher education accounting teachers have been increasingly concerned about the quality of their education, there has been a lack of a clear, coherent framework by the department of higher education and training (DHET) for addressing this issue because it is a unique profession.

2.5 COMPLEXITY IN HIGHER EDUCATION ACCOUNTANCY

The higher education accounting sector in this country has become increasingly competitive lately, with universities jostling for position in the eyes of the prospective student. This jostling has, to some extent, affected the quality of the higher education accounting sector because less time has been spent ascertaining what the professional industry expects from the graduate. Recently, there have been many concerns regarding the need for higher education, particularly in the accounting field, to be able to adapt to the changing environment and diverse circumstances. According to the American Accounting Association (AAA) committee, the major goal for the higher education curriculum should be to be relevant to current problems and adaptive to current social and economic conditions.

Therefore, the higher education accounting sector also has to produce graduates who are able to function professionally in a complex, ever-changing environment. According to Rosen (2014:10), a number of current accounting critics have urged the adoption of less structured accounting course material and a reduction in the highly structured, procedural emphasis in accounting courses.

The science of chaos within higher education suggests that chaos should gather around the institutional environment level rather than simplification and rationalisation to resonate with the information age. Ashby (2013) calls this case, 'diversity rule' while Boisot (2010) specifically used the term for the complexity theory and called it 'conditional complexity rule'. In other words, conditional complexity rule seeks to improve institutional accounting by improving academic creativity, learning and the ability to resonate.

Therefore, higher education accounting should focus on empowering the students with adequate knowledge to succeed when they enter the working industry in the future. Therefore, the accounting department within any higher education institution of the 21st century faces a complex, competitive situation to be called the department of choice to the students after completing grade 12. Hence, they need to adopt strategies such as the establishment of new knowledge and change their traditional way of teaching accounting to students by resonating with new technologies and flexibility styles embraced by critical decision-making if they intend to be identified as the institution of choice as far as the accounting department is concerned.

2.6 LEADERSHIP IN HIGHER EDUCATION ACCOUNTANCY

According to Northouse (2015:83)

leadership in organisations appears to be a significant mechanism that could manage hardships of the information age. Leadership models based on classical management perspectives are mostly static models based on currently invalid remedies to yesterday's issues and they are not flexible enough to offer alternative solutions to organisational problems in a chaotic environment.

On account of this, organisations are not likely to resonate with the new era through the leadership models available in administrative sciences. "Moving beyond the traditionally accepted management perspectives is certainly another issue of leadership, which will lead to a dramatic, radical change in the classical-bureaucratic management perspective", as cited in Edmonstone (2016). Although action-centred leadership occurs at all organisational levels, it varies drastically at the university's leadership levels.

According to Northouse (2015), "complexity leadership is an alternative approach for contemporary organisations to survive and function in a rather volatile, unpredictable, competitive, chaotic environment influenced by information technology". This study aims to partly set a general framework of the main dynamics of the leadership perspective within the accounting department in the higher education sector.

The accounting industry in South Africa has undergone a period of significant changes lately, which has generated a series of tensions and difficulties at universities, particularly in accounting divisions. Accounting leadership within South African universities is like the abominable snowman, because his footprints are everywhere but he is nowhere to be seen. The significance of an accountant academic in the university does not relate to the decision-making portfolio and due to this reason, accounting students do not identify themselves as leaders in their future careers. A new accounting leadership within the university is needed, as the old or traditional leadership has a slight chance of meeting the expectations and requirements of the industry from the graduates. Accounting complexity and leadership premises are entrenched in the principle of simplicity in management. Therefore, this research aims to provide administrators with fundamental resonance skills to manage the uncertainty rather than overcontrol, hinder or suppress the knowledge transformation from the teacher to the student within the higher education accounting discipline. According to Lichtenstein (2006), "complexity leadership expresses an interactive process that includes creating an

administrative synergy shared by a lot of complex powers in administration, promptly resonating with competitive, uncertain conditions required by the new era and flexible, effective decision making process rather than focusing on organisational members”.

According to Clifton (2014:110), “leadership is a qualitative phenomenon that is identified as part of the organisational culture. The place of the accountants in this controversial institutional landscape is difficult to describe, because of an antagonism between the images of a leader and an accountant.” While our country’s universities might have the resources (financial and technical) to map a way forward for the higher education accounting sector, their ability to implement this is severely constrained by political leadership and insufficient capacity. Alternatively, the new focus on South African higher education leadership within accounting discipline following the student protests may catapult South Africa on to a new improved education policy facilitating better access to this discipline and improved graduation rates.

2.7 SYSTEMIC FACTORS THAT INFLUENCE ACCOUNTING TEACHING AND LEARNING IN SOUTH AFRICAN KWA-ZULU NATAL INSTITUTIONS

In recent years, there has been an increase in higher education enrolment in South Africa due to factors like free higher education. Hunt, Falgiani and Intrieri (2004) stated that “this sharp rise in student enrolment numbers indicates a major improvement in access to higher education”. The majority of this growth is due to the higher enrolment of black students following the establishment of democracy. Having said that, we are still witnessing a decline in accounting discipline-related qualification graduation rates, which has become a major concern for the accounting profession. According to Albrecht and Sack (2000), this decline in the South African accounting discipline “has been attributed to many factors such as: change in the business environment, decrease in salary level to accountants compared to other disciplines, alternative careers perceived as more attractive to students, misunderstanding and lack of information related to the accounting career”. In other African countries, the accounting discipline is chosen based on ranking among other specialised fields, such as law, medicine, engineering, economics and the list goes on. “In South Africa, blacks and female students are under-represented in commerce programmes while males dominate postgraduate studies” as cited by Albaqami (2016).

The current concern of prospective employers is that accounting graduates are not properly equipped with the industry’s requirements. It is, therefore, vital for accounting lecturers to fully

equip the current students with the content knowledge and skills required for the accounting world. According to Biggs (1996), Marton and Booth (1997) and Ramsden (1992), it is now widely recognised that when students commence higher education, they bring not only their prior knowledge and prior academic achievement but also the accumulation of motives, intentions and expectations that will influence their learning style at the university. Hence, this part will provide a review of the literature concerning the issue of South African accounting students' motives, expectations, preparedness, admission requirements, and the level of accounting academic language when entering higher education as factors that influence how accounting is taught and learned in South Africa. It is crucial for the institutions of higher learning and their accounting teachers to know that they have a responsibility to equip students with content knowledge and skills that are adequate for them to be efficient and effective when they enter the working industry.

According to Silva (2006:194), "teaching is defined as the educational activity intended to gain knowledge, linked to a school, faculty or university." Whereas, according to Bordenave and Pereira (2012:60), "it is the intentional process of making it easier for one or more persons to learn and grow intellectually and morally, providing them with planned situations for the students to have the experiences needed to produce the desired modification in a more or less stable manner."

In a country such as South Africa, where the economy is still developing, the higher education accounting sector faces several challenges, including students' under-preparedness, curriculum overload, poor economic growth, high graduate unemployment rates, which make people lose the motivation to study hard and the need for the sector to apply principle-based teaching within large and diverse classes. Some of these challenges even make one question whether it is fair to expect the current generation of accounting students to complete their studies within three years because the average student in this sector usually takes more than three years to complete his/her undergraduate qualification.

According to Mentis and Frielik (2014:25), "South African higher education researchers have deeply expressed concern about the challenges that the current phase of social and political transition poses for post-secondary school education in South Africa." This study aims to look into the influence that those challenges have on higher education teaching and learning within the country.

All teachers and learners act well some of the time, and all good students and teachers act badly some of the time, simply because they are human. The major differences among these teachers and learners lie not only in the proportions of acceptable and unacceptable actions but also in their awareness of the impact of what they are doing and how it will impact others from the view of the teacher or how it will impact their future from the view of the student.

According to Silva (2006:108), “the interaction that takes place between the elements of the educational environment: institution (support), teacher (expert), student (apprentice) and the subject (curriculum) guarantees the existence of the teaching-learning process”. “The educational environment described in this manner provides the process of teaching and learning based on the combination of resources (institution and teacher) and approaches (subject), so that the result (student learning) is achieved with optimal resource consumption” (Cornachione, 2004). In the topics that follow, the analysis of each factor that influences teaching and learning is discussed. These factors are divided into three categories:

Category 1- Transition from high schooling to university

Category 2- Learning strategies at the university

Category 3- Influence of high school accounting.

2.7.1 CATEGORY 1: TRANSITION FROM HIGH SCHOOLING TO UNIVERSITY

According to Jansen (2018: 14) “Transition from high school to university is a major problem that requires stronger co-ordination between what happens in school and what happens in university”. There is considerable evidence that school preparation is inadequate for the majority of students who nevertheless pass and then struggle to succeed in the first years of university, leading to the pervasive problem of low retention rates at significant costs to students, their families and, of course, higher education.

2.7.1.1 Motives for entering higher education in South Africa

Some researchers have extensively debated and concluded that clear motivations are the other elements of the key variables to success in lecturing and studying for any tertiary qualification. Therefore, this implies that students should have a clear motive before enrolling in accounting post-matric studies. Research has revealed a number of reasons why South African students opt to progress to university after high school. Nearly 80 percent of South African students believe that higher education qualifications will prepare them to enter the workplace. They

think job opportunities are highly promising after graduation. Those students with a goal orientation enter university because they see education as something that will enable them to obtain a specific vocational outcome, which is to access a particular career. For other students, the motive to attend university is more about the desire to meet new people and enjoy extra-curricular activities, and in so doing, they defer entering the workforce immediately after high school.

In another study, Kember, Ho and Hong (2010), using the motivational orientation framework, identified six facets to interpret students' motivation for enrolling in tertiary institutions. The six facets that align closely with the above-mentioned orientations are: compliance, individual goal, university lifestyle, a sense of belonging, career and interest. The compliance facet reflects an unquestioning attitude by students that it is normal to proceed to university after high school. Individual goal refers to a student's personal desire to advance their education as far as possible. University lifestyle refers to the various social and sporting activities that attract students to higher education. The sense of belonging refers to the influence of parents, teachers and peers on the student's decision to enrol at the university. In the career facet, the intention to go to university is based on satisfying particular career aspirations. Lastly, the interest facet reflects the reason to proceed to university to pursue a personal interest in a particular discipline or profession.

The learner's reasoning for entering higher education is crucial because it is, more often than not, indicative of the motivation the learner will have towards his/her learning within higher education. As far as Biggs (2002) is concerned, the students' approach to learning is solely determined by their motives for learning; for example, students learning simply to pass their subjects with no aim of excelling are likely to focus on the bare essentials and apply the surface learning approach, whereas a student who has a motive to excel in his/her studies will go the extra mile and use the deep approach to learning.

Knowing the motivations and expectations that motivated the student to choose the accounting discipline can prove to be an important source for understanding the aspects of their teaching-learning process. This can help in defining the student's engagement with his/her studies. Motives are frequently classified as either intrinsic or extrinsic. An intrinsic motive for students' learning is described as the desire to learn for the sake of understanding, has its genesis within the individual student and is congruent with one's sense of self and purpose. In contrast, extrinsic motives are purely to achieve an external goal such as the attainment of a

reward or the avoidance of punishment (Donald, 1999; Fazey and Fazey, 2001). Intrinsic reasoning or motive for learning is aligned with academic/scholastic/interest motives for entering university, in that students with such motivation typically engage in learning out of interest, enjoyment, or curiosity and are focused on achieving intellectual development and their personal goals, whereas students with extrinsic motivation for learning are congruent with both the vocational/career and collegiate/lifestyle reasons for entering higher education.

With the rapid massification of higher education in the past years after democracy, we have seen an increase in the number students from the younger generation entering higher education. This has necessitated an examination of how these students perceive higher education and their expectations of it. Career guidance had to be introduced at high school level to assist these students in choosing the higher education path correctly. Higher education teachers had to change the way they present their teaching and shift from being teacher- or facilitator-centred towards being learner-centred.

In conclusion, if the student has a clear motive before enrolling in the accounting course, s/he stands a good chance of succeeding. Students are more likely to aspire to a career that is held in high esteem in society. It can also be said that it is the responsibility of the parent and the teacher to motivate the student regarding the advantages of pursuing accounting post matriculation.

The University of Johannesburg and the College of Education of Michigan State University conducted studies on the financing of post-secondary education (Bandura, 1997). The students were asked things like, “name one single most important reason for their enrolment in higher education institutions”. The results of the study at Michigan State University indicated that 34 percent said it was for self-development, 25 percent said it was for employability, and others included: income (16%), sociability (14%) and general skills (9%). The fact that the results at the University of Johannesburg were very close to those of the Michigan State University in terms of self-development and employability as the top reasons given by students for seeking education beyond high school revealed an important truth. The ultimate measure of an industrial education teacher’s effectiveness must, therefore, be in his ability to modify students’ behaviour to produce the intended outcomes.

The aim of enhancing the student experience within the university is to ascertain and clearly understand the motives of the candidate entering the university so that the teaching can be channelled accordingly, with the end results being empowerment and enhancement of the

student's knowledge. The motives and intended outcomes of enrolling, will also help in identifying an effective teacher from a less effective teacher.

2.7.1.2 Expectations of South African students out of higher education

Students' motivation for progressing until they finish their studies is closely connected to their expectations of benefits from being involved in higher education. Therefore, when a student comes to higher learning, s/he should be ready for intellectual engagement that will stimulate, challenge, satisfy and promote curiosity as well as personal satisfaction. Expectations reflect an individual's anticipation of the future. When South African accounting students enter the public higher education institution, they have expectations of being educated so that they can graduate and become better than they were before enrolling. Furthermore, students' expectations of higher education often influence their choice of academic discipline, as they typically seek to align their qualifications with their perceived abilities, interests and personalities. In other words, when students enter higher education, they must have one expectation: which is to succeed academically and become better than they were before coming to the institution of higher learning.

Many researchers have identified that the choice of a discipline is influenced by the student's interest. For instance, Zhang (2006) found that a student's interest in the subject and his/her ability are very important in making a choice to study an accounting-related discipline. Other factors, such as qualitative skills and intellectual challenges, also influence students' choices when entering higher education (Mladenovic, 2000; Zhang, 2006). Another factor that plays a huge role in the choice of the undergraduate is job attributes. Here, the students look at things like the job itself, compensation or job security and the company or environment the student aspires to work in in the future.

So, most of these expectations are considered to be long term salary possibilities, prestige of the profession, job security and lastly starting salary when entering the industry. It has been suggested that students consider stereotyping the different careers when making their choice. According to Yayla and Cengz (2005: 89) "the respondents' own choice, family, environment, interesting profession, earnings expectations and job opportunities play a significant role in choosing an accounting career. Those factors are grouped into personal, reference or/and job related factors." Therefore, financial accounting teaching must cultivate the learner's knowledge, competency and skills that will enable him/her to contribute to the economy of the country and also empower him/her to reach the desired goals. That means that learning should

form the foundation necessary for professionals economic growth and development. Most researchers have found that students' expectations of higher education accounting qualification learning and the reality thereof are mis-aligned.

Therefore, the main questions to be asked are: How do university teachers of accounting understand the new expectations and requirements of their students? Do they grasp what the shifts in teaching and learning procedures imply for their daily practice in the classroom? These questions are pertinent with respect to novice teachers like me because the way we were taught accounting might be different from the way accounting is effectively taught in the present era. The assumption is that our teachers were simply technicians in accounting rather than critics or agents for expanding our knowledge base. Therefore, as the current teachers, we have to implement the new curriculum and have innovative and creative ways of effectively teaching accounting if we want to produce employable accounting graduates.

According to Baker, McNeil and Siryk (1985) and Bennet, Kottasz and Nocciolino (2007), in the same way that motives for entering higher education are worthy of study because of the indications they provide regarding motivations for learning, students' expectations can also impact the learning process and their success and satisfaction within higher education. Prior research has proven that when the students are not satisfied according to their expectations of enrolling in higher education, they change the programme or, even worse, just withdraw from engaging in higher education.

It is well known that students who are well-motivated will succeed in higher education. Therefore, it is the duty of those who teach them to always encourage motivation at the highest level.

According to Brown, Armstrong and Thompson (2008:08), "invariably, the effectiveness and efficiency of learning depend, among other things, upon both intrinsic (from within) and extrinsic (from without) motivation". For example, although there are exceptions, it is often the case that good teachers motivate students, whereas bad ones can have a de-motivating effect (the extrinsic factor). Similarly, enthusiastic and enquiring students often achieve much more (pedagogically) than those who lack these basic intrinsic qualities. Obviously, students show a wide range of learning motivations.

Therefore, when designing learning resources that are to be used to facilitate the implementation of new courses, it is imperative that we consider how to create materials that can cater for a user population that exhibits a wide range of intrinsic motivation.

According to Frow and Payne (2007:98) and Rowley (2005:574), the higher education institution (HEI) that is committed to service quality will render services that are memorable and satisfying experiences for students who become loyal ambassadors promoting the university to friends and family members. Therefore, students' satisfaction with the HEI is a goal that every university should pursue because that will result in those students recommending that university to future higher education learners.

Expectations about the likelihood of achieving the desired outcome following an action affect the willingness to act. Competence motivation theory clearly states that we choose activities in which we can demonstrate competence and avoid those in which we are likely to appear incompetent, therefore, choosing personally appropriate activities. Those who are task-oriented and believe that ability is modifiable are more likely to tackle a difficult task as they perceive it as a learning opportunity. Those who are ego-oriented will see a difficult task as a potential danger to their self-esteem, as they have no control over the norm-referenced outcome. The value of the outcome has to be high for the risk to be worth taking (Brown, Armstrong & Thompson 2008:65).

Biggs (1987a) has extended his earlier research by identifying the third approach to learning, which he referred to as the "achieving" approach. He described the ways in which students organise the temporal and spatial contexts that surround the task. This third approach to student learning was also recognised by Entwistle and Tait (1990). Biggs (1987a: 2) combined these three learning approaches to develop a model based on motives the student has for starting a learning task and the strategies adopted to achieve the student's intentions. His three motive-strategy combinations that comprise the three approaches to learning are described in Table 1.

Table 2. 1 Approaches to learning in terms of motive and strategy

(adapted from Biggs 1987a, 11)

Approach	Motive	Strategy
Surface	Instrumental: main purpose is to meet requirements minimally: balancing between working hard and failing	Reproductive: target limited to bare essentials and reproduced through rote learning
Deep	Intrinsic: study to actualise the interest and competence in particular academic subjects	Meaningful: read widely, interrelate with previous relevant knowledge
Achieving	Based on competition and ego-enhancement: obtaining the highest grades, whether or not material is interesting.	Based on organising one's time and working space: behave as model student

When an intrinsic as opposed to an extrinsic orientation exists, the individual opts to engage in the tasks rather than being required to participate. If the goal is personally chosen, it is highly likely to be achievable, as we seldomly choose to engage in something that might damage us. Those who are intrinsically motivated have high expectations for success even when the task at hand appears to be challenging. According to Byrne and Flood (2005), “learning experiences at school create expectations about higher education.” This means that students will encounter difficulties and have a stressful journey if there is a mismatch between their expectations and the reality of higher education.

“An expectation by the students out of this qualification is also closely linked to the way they perceive accounting in South Africa” (Fisher and Murphy, 1995:58). Accounting education in South Africa has been a subject of consideration since the 1980s. Previous researchers have stated that introductory accounting students have a negative perception of accounting. “Accounting is attractive to the students in terms of profession, but the negativity regarding the nature and role of accounting still persists” (Fisher and Murphy, 1995:58). The public’s perception of the legitimacy of the accounting profession and its members is grounded in verbal and visual images of accountants that are projected not only by accountants themselves but

also by the media. Some of those perceptions relate to the pay package of accountants compared to other professions.

To date, efforts by professional bodies and accounting departments in the higher education sector to change the negative and inaccurate perceptions of accountancy and accountants have generally been unsuccessful. Perception might discourage potentially good accountants from studying toward this qualification. As things stand, many bright students are pursuing other qualifications, such as engineering, because of the poor image of the accounting profession.

2.7.1.3 South African students' preparedness for Higher Education and Accounting

High school exposure to accounting has a direct impact on students' success in accounting at the university level. When university lecturers talk about higher education teaching challenges, you will frequently hear that students are not prepared for higher education. Accounting has indeed been described as needing a high level of knowledge to master. Lecturers further state that the current generation of students lacks the urge to work independently. When asked to explain further, they have been known to say that students are not interested in the course they have chosen; they simply want to pass and obtain a qualification so that they can secure a job.

According to Biggs (1987a:15), this is the major problem, which requires stronger co-ordination between what happens in school and what happens at the university. There is considerable evidence that school preparation is inadequate for most students who nevertheless pass but, struggle to succeed at higher education, leading to the pervasive problem of low retention rates at significant cost to students in South Africa. Literature has proven that compensatory programmes are not enough to bridge the gap between high school preparation and university training for many students. While universities can and should clearly do more to better accommodate students from the disadvantaged backgrounds, the long-term resolution to this problem simply lies in improving the quality of school learning for the students. There should be a strong link between schools and universities so that schools will know what is expected of their output, which will form the university input (Biggs 1987a:15).

It is disappointing that most of the South African students encounter higher education challenges simply because they lack a clear understanding of what higher education learning is about. Higher education requires one to be determined and aspire to success. In other words, you must enrol in higher education with the end results in mind. These are qualities that most

of our rural students still need help developing so that they can survive this industry called higher education.

According to Haggis and Pouget (2003) “students’ perceptions of their preparedness for higher education have been identified as significant in influencing their successful transition to the new environment called higher learning. Learning of very high cognitive order is required in higher education”.

Students will also differ according to the extent of their vocational interest, from a broader specialism to a professional qualification within a specialist area such as the accounting discipline. While it is critically important for the educators to listen to students and take account of different students’ perceptions, it is also crucial for the students to listen to themselves. “They need to develop self-awareness and the ability to do introspect, whereby, they assess their level of readiness for the higher education environment.” (Fry, Ketteridge and Marshall; 2009:109).

According to Ozga and Surhanandan (1998), “the majority of students drop out of higher education due to a lack of preparedness and poor motivation towards higher learning”. In South Africa there has been an increase in enrolment in higher education over the past decade after apartheid, which has resulted in students with more diverse academic backgrounds and level of preparedness entering higher education and accounting programmes, in particular. The challenge in higher education is that underprepared students are difficult to teach, gain little benefit from their studies, and drain the resources of the institutions in which they enrolled.

Most researchers have concluded that approximately 40% of all students entering higher education are academically unprepared for higher learning. The Department of Higher Education justified this correctly by establishing an extended programme in disciplines like accounting to bridge the articulation gap between the level of students entering and students who should be entering higher education. The minister of higher education, Dr Blade Nzimande, said, “institutions should teach the students that they have and not the students that they wish to have”. By introducing the extended programmes, the Department of Higher Education (DHE) is trying to transform higher education access, which was introduced in the last decade into higher education (helping them to obtain qualification obviously without compromising the quality of higher education).

The lack of preparedness for accounting is always seen in the student’s lack of understanding of the problem, which is key in solving that problem. For the student to be able to solve both

the accounting and the personal preparedness problems, s/he has to internalise the information of the problem by developing a representation of the information. Therefore, it is only through a clear understanding of the problem that a decision can be taken on the strategy to be used in solving it. According to Jenkins (2010:63), understanding the problem promotes the transfer of knowledge so that the learner can apply his/her newly gained knowledge to other situations, including an extension of a particular problem”. Therefore, one can safely say that failure to understand the accounting problem can lead to disastrous effect on the ability of the learner to perform academically. Prior studies by Rowlands (1988) and Baard, Steenkamp, Frick and Kidd (2010) found that “students who had prior exposure to accounting at high school are better prepared for the accounting discipline programmes as opposed to students without prior exposure.” Therefore, proper consideration or comprehending consents for improvement to be done in relation to the result to be assessed.

According to Jenkins (2010: 64-68), “constructivism is the main pillar of accounting language, which determines the level of preparedness. This is because the accounting language is not unambiguous. What the teacher says may not be interpreted by the learner in the intended form. The learner’s level of experience, which serves as the frame of reference, limits his interpretation. The learner and the teacher may not be on the same wavelength with regards to the interpretation of the word or phrase.” This is even more important in the case where the learner’s mother tongue is not the country’s medium of instruction (English).

This leads to students in higher education perceiving accounting as a tough field of study for a number of reasons such as the lack teaching at high school level. That is sometimes the most popular reason for accounting content matter among instructors and their learners. However, Gray (2005:47) maintains that the students have a negative view of accounting, because, as a subject, it is strongly perceived negatively, and they also experience their study methods as inadequate. Therefore, students’ perceptions of accounting lead to a negative attitude and most students have heard “horrific” stories about accounting and enrol in the course believing that they will perform poorly and as a result they do not put in the effort necessary to do.

Lastly, accounting skills and arithmetic abilities are strongly connected; however, sadly, more learners enrol in accounting courses with huge deficiencies in arithmetic. It has been proven by many researchers that high school and tertiary students in South Africa lack skills in basic arithmetic problem solving and it is toward the latter problem solving that this country’s basic

education focus should be directed if we were to provide the universities (especially accounting disciplines) with proper input.

I think accounting at the higher education level may be made easier and students' performance may be improved by giving secondary school accounting its proper importance in the secondary school curriculum of the commerce-oriented university-bound secondary learner. Accounting is a practical subject just like mathematics; hence, it needs more practice. Therefore, students have to work hard in class and at home to see whether they understand it or not. Therefore, understanding the students' preparedness is important for accounting teachers as we seek to develop learning environments that promote high-quality learning outcomes.

This factor discussed under this heading might even strengthen the argument for structural curriculum reform as an intervention that is crucial for improving graduate output and quality within the accounting discipline. These articulation gaps call for more time to grapple with the already large volume of content and competencies, based on a clear scaffolding of knowledge within well-designed, incrementally challenging tasks.

2.7.1.4 Prior studies concerning South African Accounting students' motives, expectations and preparedness for Higher Education

Prior studies in relation to South African students' motives, expectations and preparedness when entering higher education have focused on factors influencing success in first-year accounting. These studies have focused on whether a person without matric accounting and/or mathematics can survive in the discipline of accounting at higher education and other general information on students entering the higher education (Bojuwoye, 2002; Fraser and Killen, 2003; Huyshamen, 2003; Lethoko, Heystek and Maree, 2001; Masitsa, 2004; Pillay, 2004; Du Plessis, Muller and Prinsloo, 2005).

A study by Baard, Steenkamp, Frick and Kidd (2010) highlighted the most important factors in determining the success of students in the programme (Bachelor of Commerce degree): when the student had accounting as a subject at secondary schooling, class attendance, home language and whether the absence of high schooling accounting has resulted in a situation where the student becomes an at-risk student within the accounting discipline.

Another study by Gallifa (2009) has assessed the approach to finding out the students' motives and influences on their selection of studies and universities. This study was very meaningful

with a view to improving quality practices and improving guidance practices in matching the students' motives with what South African higher education has to offer.

Studies of students in Spain perceived that their high school education prepared them for higher education in laying the solid foundation of accounting before enrolling for higher education. However, they also reported some uncertainty as to the ability of the student to succeed in their higher education studies (Arquero, Byrne, Flood and Gonzalez, 2009:112).

Another informative study was conducted by Saleem Badat (2010) regarding the challenges of transformation in higher education and training institutions in South Africa. This study sets out the context of post-1994 South African higher education, including the wide-ranging imperatives and goals that the South African Constitution of 1996 and the 1997 Higher Education Act and White Paper contain in directing higher education to realise its mission.

“South African researchers have consistently expressed concern regarding the many challenges the current phase of political and social transition poses for higher education in this country” (Mentis and Frielik, 2013:19). An increasing number of matriculants from academically disadvantaged backgrounds are enrolling at higher education institutions due to an increase in access to higher education. According to Botha and Cillers (2013:55), “South African researchers have indicated that there are three major areas of concern these are cognitive deprivation, language inadequacies and scholastic backlogs”.

The fairly higher “drop-out rate” and “failure rate” for accounting first-year learners within the country is attributable, among others factors, to insufficient training, understanding and skills and they state that “the transition from basic education to higher education is considered too drastic”, mainly due to the differences in approaches to learning in secondary school and the university, namely rote learning as opposed to the application of knowledge and independent thought (Ferreira and Dreckmeyr, 2013: 81).

The incorporation of objective-based approaches in combination with “self-study” and independent learning in South African basic education and appropriate basic education teaching that links the student to higher education learning may possibly ease the transition and modification of the recommendation for basic education lecturing and studying.

To date, no clear South African studies have been conducted regarding accounting students' motives, expectations and preparedness when entering higher education. However, similar studies have been conducted in countries such as Ireland, the United Kingdom, Spain and

Greece. This is the main reason I decided to engage in this study, considering the latest developments in our country's higher education environment and the change in students that this country's higher education institutions have been enrolling post-apartheid. The truth of the matter in South Africa is that a student who enrolls for a three-year qualification has a one in five chance of dropping out before they complete their studies and if s/he does not drop out, s/he will take more than three years to complete the qualification.

Previous studies have confirmed that referent groups such as parents, parents' occupation, teachers in high school and friends could influence a student's choice to study accounting beyond high school level (Pimpa, 2007; Kim et al., 2002; Paolile and Estes 1982; Geiger and Ogibly 2000'; Mauldin et al., 2000: Kim et al., 2002). It has been proven that family plays a critical role in a child's career development.

The clear motive for entering higher education is crucial for the learner's success. According to Bordenave and Pereira (2012), the particularities of heterogeneous groups of students, some general characteristics of the students can influence the process of teaching and learning, namely, motives for entering higher education, expectations out of higher education and preparedness for higher education studying.

2.7.1.5 Admission requirements

This country's researchers have on several occasions expressed concerns regarding the quick increase in the numbers of learners looking for access to institutions of higher learning. This has been described as one of the bigger challenges to tertiary education in the present era in South Africa. This has increased access to higher education and influenced the way teaching is conducted due to the larger classes. Although this is not the main influence but it poses an insurmountable problem because a fair degree of quality in teaching is compromised, especially at those institutions serving the previously disadvantage groups, such as the blacks, because more often than not the resources and infrastructures are insufficient to cater for this sudden increased number of students.

According to Huysamen (1996:199), "the deceptiveness of the democratic principles of equal opportunities in higher education should also be borne in mind". In light of this, higher education institutions are compelled to design an admission model so that the below-average matriculates marks may be outweighed by the above average admissions test score and the extended (bridging) programmes' marks. For example, a student who scored an average

matriculation percentage of 45% may obtain 65% after the extended programme, which will gain him/her admission to the mainstream and is seen to be better than the person who just came straight to the mainstream with a matriculation mark of 60%.

As far as the admission requirements are concerned, this has had a huge impact on the success of the students' learning because accounting at the university level builds on the knowledge that the students learned at the high school level. The challenges that the universities experience might be a result of the poor academic performance that the students had prior to coming to higher education. This challenge can be overcome by creating a strong link between the high school sector and the university sector.

2.7.1.6 Language problems/Communication

South Africa is a diverse country with eleven official languages. However, English is the medium of communication at any tertiary institution. Therefore, the student's understanding of what the teacher says influences his/her ability to read, speak and write English. Sometimes communication breakdowns occur, mainly when the teacher's and learner's mother tongues are different. To a certain extent, the language that is being used in the classroom has an influence on the level of study that takes place. Student's success in accounting is largely influenced by language, especially the black students for whom English is their second language. Sometimes students have challenges learning a language that is not their mother tongue. This has a direct implication because access to higher education has increased due to support structures like the National Student Financial Aid Scheme (NSFAS), which means that gone are the days where access was only available to students from good families who had completed their basic education at multi-racial schools. In collegial conversations with students, it has been realised that academic and financial factors were the two "most debilitating obstacles that inhibited access and continued participation in the universities" until the implementation of free higher education. Academic factors included inadequate preparation for the study programme, poor-quality lecturing, ineffective channels for complaints, a lack of academic support and fears of intellectual inferiority.

In South African higher education institutions, where most of the students are not first language English speakers, language is one of the influential factors in understanding among the accounting students. That's mainly backed by the truth, which is that the home language simplifies the understanding of information for learners.

The level of understanding accounting can be greatly affected by language, more especially because it is taught in English which is not the mother tongue for most of Kwa-Zulu Natal learners. According to Steenkamp, Baard and Frick (2009:115), “learners do not fully understand accounting concepts because of the language used when it is being taught. Hence, if the learner does not understand the concepts, it will be very difficult for that learner to correctly record the entry or transaction”.

I, therefore, believe that accounting should be taught in a similar or identical manner to any other subject or module. The language of accounting should be strongly rooted on the subject. Learning and engaging in accounting tutorials in English should be encouraged. According to Costello (2001:184), “effective accounting learning may be better promoted by giving students some opportunity to negotiate their own understanding through talking”. Also, textbooks, worksheets, and other forms of learning material, should afford the students the opportunity to read and thereby learn new ideas. The language and styles of writing used in such texts should be understandable to the learners.

“Most of the related literature reviews reflect that studies conducted by other researchers have shown that the problem occurs if the language of instruction (day-to-day language) is not adequately reconciled with the language of accounting” (Albaqami, 2016). Those students for whom English is their second language will experience even greater difficulties in accounting. Therefore, the students’ language proficiency is seen as a determinant factor of success in accounting, especially since most of the KwaZulu-Natal institutions serve previously disadvantaged students who might have gone to rural schools where English was hardly used.

On the financial front, students thought monetary troubles posed a greater barrier to success than academic stressors. Often dependent on the erratic NSFAS or finding part-time employment to fund their studies, students felt that finances were beyond their control, especially given the extra costs for textbooks, expensive and onerous registration and administrative systems, plus issues around inadequate accommodation on or off campus.

2.7.1.7 How reading problems affects Accounting learning

According to Steenkamp, Baard and Frick (2009:119), “accounting is a subject that learners had never had contact with at primary school level but encountered it for the first time at high school level and others at tertiary level”. According to Joubert (2010:41), “learners with poor English skills experience difficulty with accounting because it is taught in English”. Sepeng

and Madzorera (2014:218) strongly agree that learners who are weak in English experience problems with reading and comprehending accounting. Their poor English will hinder their ability to succeed in accounting assessments.

Accounting students should engage in extensive reading to gain knowledge from the book. Therefore, insufficient reading skills, results in students struggling to make the meaning of the information provided in the activity or assessment.

According to Dupree (2005:32), “the twenty-first century is the information age and alongside this has come an explosion in the amount and variety of reading material that we are all bombarded with on a daily basis”.

2.7.1.8 Arithmetic problems affect Accounting learning

Sidiropoulos (2008:01) stated that “since 1979, the South African high school and university accounting students were reported to be lacking skills in basic arithmetic problem solving”. He further articulated that the country’s “introduction of mathematical literacy being made compulsory for the students who cannot cope with pure mathematics has contributed more to the challenge because the students lack the ability to make financial decisions”. Arithmetic problems and accounting learning at higher education institutions are complex issues in South Africa. As a result, teachers have to make professional judgement as to how much mathematics knowledge is sufficient for a student to pass accounting-related disciplines.

At the Mangosuthu University of Technology, where I am currently employed, the Department of Accounting does allow students with mathematics literacy to pursue accounting-related qualifications. While this has not been proven yet, the chances are that this may have a direct impact on students struggling with accounting, which sometimes leads to the students dropping out or being excluded. Since the South African department of basic education has proposed the elimination of mathematics as a compulsory requirement for students wanting to enrol in accounting with effect from 2018, this proposal might have a negative impact on the higher education students’ performance, which might lead to even more poor performance, dropping out before the completion of the course, and even more poor performance in the industry due to a lack of arithmetic skills.

2.7.1.9 Arithmetic problems affects Accounting learning

Accounting skills are often associated with mathematical or arithmetic skills, but unfortunately, many students enter accounting courses without a sufficient arithmetic background. Most of the university accounting students in South Africa, especially the Black ones do not possess basic mathematical skills, which impedes problem solving, culminating in poor performance in accounting. The Department of Basic Education has tried to solve this problem by introducing mathematics literacy as a compulsory subject for those students who did not choose core mathematics at school. However, studies have shown that students with mathematics literacy are only rated better when selecting an accounting course compared to those who have not done any type of mathematics.

2.7.1.10 Student competency

Accountancy is known as the discipline that requires a high level of educational background, hard work, commitment, mutual understanding, knowledge, intellectual, and teaching and learning support in order to master the discourse. Accounting pedagogy is articulated or explained using language and learners have to be inspired or motivated to communicate the accounting subject's ideas verbally. But the language we utilise sometimes reduces our reasoning. Language, culture and thoughts are linked.

2.7.1.11 Students' perceptions of Accounting

Accounting students at Mangosuthu University of Technology normally identify financial accounting as a challenging subject. This is a common complaint among students and educators of the subject, which might be due to the fact that it is the major subject within the accounting stream. Students maintain this view simply because the subject is a doing subject and they sometimes use inadequate methods of study in the subject. A negative perception will lead to a negative attitude, which will lead to poor performance.

2.7.1.12 Effect of high school Accounting knowledge to Higher Education performance

Some of the students have had traumatic journeys with accounting in high school, such as not having a teacher for months or having a teacher who did not major in accounting when pursuing his/her teaching qualification. They then enrol in higher education accounting courses with the expectation of performing poorly because of their disadvantaged backgrounds. Consequently, most students have established an undesirable mindset in relation to financial accounting and

do not even bother putting in their best effort, which will necessitate them to do well. Sometimes, all they seek is a pass mark and hence, all they get is a passing grade, even if they are capable of doing better.

2.7.2 CATEGORY 2: LEARNING STRATEGIES AT THE UNIVERSITY

2.7.2.1 Learning accounting through doing

Accounting is learned effectively through doing. Therefore, doing is crucial for accounting students. According to Klasen and Clutterbuck (2002:44), teachers need to teach students at all times, but the main part of learning comes from actual doing by the students. Therefore, the teacher should allow students to make mistakes, learn from them and subsequently, implement strategies to rectify their mistakes. In this process, students need to avoid memorising rules and regulations and instead develop critical thinking skills because accounting is mostly about the ability to identify problems, search for the desired information and analyse and interpret the data to reach reasonable conclusions. A teacher must assist a student in learning by doing by planning the lesson and providing adequate support for the activity.

According to Loughran (2002:36), “reflection provides the teacher with an opportunity to make sense of the situation in which teaching occurs and to develop a different viewpoint of teaching”. Therefore, a learner can take control of his/her learning and easily identify the gaps that the teacher can help to bridge. Trouble-solving or cracking techniques should be utilised to improve students’ reasoning capability and analytic abilities.

Another systemic factor influencing accounting teaching and learning that the researcher could link to this heading is class attendance. Class attendance has a positive impact on success in accounting because that is where the student gains the understanding that will empower him/her when s/he is doing accounting on his/her own time. Therefore, the researcher could conclude by reinforcing the importance of attendance by saying that when a student is not present in the lecture when that topic was discussed, s/he is more likely to struggle to answer the homework activity or assessment on that topic. In essence, the non-attenders tend to perform poorly in assessments.

2.7.2.2 Technology

These days, the professional industry relies more on technology. For universities and universities of technology to produce accounting graduates who can meet the expected standard

of the industry, they need to amalgamate accounting teaching with technology such as Pastel Accounting and Pastel Payroll software. This will help in bridging the articulation gap between the student graduates and the industry expectations. University accounting students know very well that accounting is the language of business. Although the language has gone through drastic changes in the past decade, technology has been identified as the tool to make accounting easier. Therefore, technology advancement will enhance the students' ability to be efficient and effective in the work environment.

According to Islam (2017:01), accountants will use increasingly sophisticated and smart technologies to enhance their traditional ways of working and these technologies might even replace the traditional approach. Smart software systems (including cloud computing) will support the trend toward outsourcing services and greater use of social media via smart technology will improve collaboration, disclosure and engagement with stakeholders and broader communities. Therefore, with the latest technology, information is available with just a click of the mouse. Technology has changed the nature of the accounting work environment. Therefore, the current accounting graduates are expected to be technologically equipped.

2.7.2.3 Teaching methods

According to Gawe and Vakalisa (2002:211), "teaching methods refers to the manner in which knowledge is imparted to the learners by the teacher". For an accounting teacher to be effective and efficient when delivering the lecture to students, various teaching strategies should be utilised. Therefore, teaching and learning materials or methods are indispensable in university classroom interaction. It is said that the general objectives of teaching should be to teach students to analyse ideas or issues critically, to develop the students' intellectual/thinking skills and to teach them to comprehend principles or generalisations. The teacher can utilise any method that s/he deems fit to assist him/her in achieving these objectives effectively. Therefore, teaching methods, curriculum content and classroom and other facilities were all found to affect the entry and retention of accounting in higher education.

Engaging students in group discussions is one way to enhance learning. This method can encourage students to share their ideas with their peers openly and freely. Group discussions can be more fun and encouraging than solitary learning. Students may even feel free to use their vernacular language in a group of the same race. Sometimes sharing learning within a group can be a collaborative exploration of ideas, which can often overcome pressure from the students.

Some learners may derive satisfaction from the group discussion, whereas others may develop some level of frustration and anger. Therefore, it is crucial for the accounting teacher not to treat all learners in the same manner and understand that they have different abilities and cultural backgrounds. Therefore, there is no *one method that fits all* when it comes to teaching the subject. The teacher should monitor the discussions made by the students so that s/he can avoid digression by the group and s/he should constantly demand feedback so that s/he can see where they need guidance and track their progress.

2.7.2.3 Discipline

In accounting as a subject, discipline is another crucial factor that influences the learner's effective learning. Self-control within the lecture room is crucial for efficient and effective learning to occur. This is especially important because accounting learners need to possess strict attention, commitment, concentration, collaboration, togetherness and collective work on many occasions especially when dealing with tutorials and digital /technological realities. These are specifically more difficult when such challenges are in a language that is not the learner's home language.

Sometimes students show a lack of discipline by not completing the task that the teacher has given them. Grand and Gillete (2016:102) stated that "discipline can be described as a training expected to produce a specific character or pattern of behaviour especially training that produces moral or mental improvements" For effective discipline to be observed, the teacher has to be clear and precise about the teaching and learning intentions when giving instructions to students. In other words, s/he should not mince words when stating what needs to be done, when it must be done and the benefits of doing it.

When the teacher plans the work thoroughly, there are fewer opportunities for students to engage in ill-discipline when the teacher carefully plans the work, gives students the opportunity to participate in the activity, clearly articulates the strains or importance of the tasks, and encourages the learners to pay attention to tutorials while continuously monitoring the efforts of the students by demanding responses.

The challenge that is general to all students at the university, regardless of their qualifications, is student culture. The culture of students refers to disruption and violence that often accompany protests (mainly around financial need and sometimes as political competition among students at the university). This culture seriously compromises the teaching and more

time is spent trying to keep the institution stable. This challenge will not dissipate easily, but the government has to work with the constituencies to systematically address this challenge at institutions of higher learning.

2.7.2.4 Class overcrowded

Due to financial assistance like NSFAS and other bursaries available to pursue studies beyond matric, overcrowding in the higher institutions lecture theatres is one of the factors affecting the performance of the students at tertiary level. Whenever the students' numbers are too high for the size of that lecture theatre, it becomes problematic or challenging, if not impossible, for the accounting teacher to offer individual attention to each and every student and make sure that each and every learner learns to his/her potential level. Lecture room overcrowding sometimes even limits the types of teaching and assessment techniques that the teacher can utilise in the best interests of the students.

It is crucial for the accounting teacher to provide assessment feedback as soon as possible, but when the class is too large, it becomes impossible because the teacher has to mark piles of scripts before providing feedback to students. It has been ascertained through reading various texts that the classroom overcrowding is a major problem and challenge for the majority of accounting teachers in South Africa and more especially within KZN province.

2.7.2.5 Technology in the classroom

Since the business environment in which accountants practice today is changing and relying more on technology, educators must, therefore, strive to expose the students to recent advances in technology, assist them in understanding its impact on business, and foster in them an attitude of continual learning to remain current as change continues. The utilisation of technology within the classroom is another way that educators can incorporate technology into the curriculum.

According to Douglas, Claudia and Dawn (2007), "technology has invaded all aspects of an accountants professional life and individuals entering the profession must have the necessary skills to use technology effectively". To keep pace with these changes, the profession has called for significant change in the accounting education. Previous studies have indicated that educators within universities have given the following reasons for not using technology for teaching accounting:

- (1) lack of clear institutional policies,
- (2) lack of leadership from administrators,
- (3) limited availability of equipment,
- (4) lack of incentives,
- (5) lack of specific outcome and performance measures for curriculum related to technology-based teaching,
- (6) lack of technical support and
- (7) lack of regard for this kind of work for promotion and tenure (Spodark, 2003; Ricard, 1999; Wolcott, 2003; Hall & Elliott, 2003; Armstrong, 1996).

Individual accounting teachers may adopt technology as a means of making the subject more interesting and improving teaching, leading to a reputation for good teaching. Accounting departments at universities may adopt technology as a means to assist students with learning to promote an active learning environment. The use of technology may influence the educator to change from being an educator to being a learning facilitator because students will be more hands-on and s/he will only monitor need to monitor them.

According to Douglas et al. (2011), lectures must be replaced with other educational strategies. Accounting students must be actively involved in the learning environment to acquire the skills demanded by the profession. Technology, both mandates and assists active learning. The utilisation of technology in the classroom will transform the learning environment into one that is student-centred, problem- and project-centred, communicative, collaborative and more productive. Through the use of technology in the classroom teachers will be able to shift from being educators to being facilitators of learning and at the same time they will develop many skills that individuals entering the profession will be expected to possess, such as technology skills.

Therefore, accounting teaching and learning at the university level should include technology skills required of entry-level accountants. The literature has shown that technology in the classroom can ease teaching and also enhance student learning.

2.7.2.6 Verbal communication

For the purposes of this study the verbal communication refers to the passing of information from one person (sender) to another person (receiver) through verbalisation. It involves:

- Message: information transferred in a verbal format
- Source: the teacher who communicates to the students in the classroom
- The channel: voice, words and sound
- The receiver: student who receives the message in the classroom

In the classroom situation, the message communicated is the subject matter that the teacher (originator) tries to transmit verbally via the medium of sound waves through the air to the student (receiver). The communication is effective when the student reacts by answering, questioning, or performing physically or mentally. The feedback will then enable the originator to correct omissions and errors in the transmitted message, improve the coding (interpretation) and transmission process, or even help the receiver understand the message intended to be transmitted.

According to Russell and Black (2002), “communication between one person and another takes place on verbal and non-verbal and conscious and unconscious levels”. Smith (2007) contends that “in verbal communication, the sender verbally directs, admonishes and informs pupils, and verbal communication constitutes the preponderance of teaching behaviour”.

The above statement by Smith indicates that by means of words, the teacher performs particular actions. He gives directions, tells the learners what to do and also how to go about doing it. The teacher not only gives directions but also demonstrates the acts. A good teacher also uses verbal communication to praise and reprimand. Hence these sorts of acts make up what psychologists refer to as ‘reinforcement’. The teacher defines, classifies, names, reasons, explains, evaluates and requests that the learners perform these acts. Therefore, these verbal behaviours are the heart of teaching in so far as cognitive objectives are concerned. This is because they make up the intellectual operations by which the subject matter, as a means of learning outcomes is manipulated. This makes verbal communication an important factor in effectively teaching accounting because the teacher has to demonstrate to students by means of an example before assigning a task to perform and reveal if they did understand the teacher as intended when he was doing the example. The teacher voices out the message to the learners. Effective communication only occurs when there is feedback from the learners to the teacher after they have seen him/her expressing ideas and attitudes from his/her point of view.

The researcher can, therefore, conclude the importance of verbal communication by quoting Bordenave and Pereira (2012), who stated that “the teacher who focuses on an objective education process sees the students treating the matter with the same methods and processes as he treats it”. He requires students to demonstrate, through exercises and evaluations, that they can copy his methods and way of interpreting the data. For the teacher, profile is focused on the intellect of the student and rational activity is focused on the process of teaching and learning. The teacher’s concern is to develop the intellectual abilities of the students, via analysis and trouble-shooting. Therefore, the emotions and attitudes of students are set aside when compared to the development of their intellect.

2.7.3 CATEGORY 3: INFLUENCE OF HIGH SCHOOL ACCOUNTING

2.7.3.1 Outcomes-based education effect on higher education accounting learning

Across different teachers, outcomes could be interpreted differently, leading to a difference in their teaching approaches even though the same outcomes might be achieved. When determining if the intended outcome has been achieved, assessments may become too mechanical and only determine if the student has acquired the knowledge without assessing the student’s ability to use and apply that knowledge in different scenarios. Higher education accounting requires critical thinking and application of the knowledge gained in class, which is something that most students lack because they were not taught that skill at the high school level. Therefore, the influence of outcomes-based education on higher education is that students lack the ability to demonstrate their understanding of knowledge or information given in class when teaching and learning took place. The majority basically, especially during the first years, lack the skills needed to participate actively in the teaching and learning process.

2.7.3.2 Discipline of students at high school

The lack of learners’ discipline is a major problem at tertiary learning, and it is most likely inherited from the high school system because learners have felt worthless at high school when the teacher could not assist them or when they could not complete the accounting task and they automatically felt the sense of not belonging to the group or not being good enough for accounting-related qualifications. They develop an element of powerlessness. Sometimes, learners misbehave at the high school or tertiary level in an attempt to protect themselves. Therefore, I fully concur with Mohapi (2007), who asserts that sometimes learners misbehave to gain control over the system, which threatens their sense of dignity. Unfortunately, once they

inherit that practice from high school, they carry it through to tertiary level and it becomes their culture to express themselves through violence. An alternative response during such conditions could be silent hopelessness, the opposite of anger and violence.

2.8 REFLECTIVE PRACTICE AND CRITICAL REFLECTION

Many researchers, such as Fook (2018), Hawkins (2000) and White and Gardner (2016), have argued that there is an increasing need for reflective practice within the profession, given the growing crisis in the profession. This crisis revolves around an increased questioning of professional authority and infallibility. Aligned to this, there have been “moves to manage professional practice through more objective, routine and measurable systemic accountability (Fook 2018; Ryan and Hawkins, 2000).

The many challenges incorporated into the KZN public institutions of higher learning in which I have been practising have included, among others, the quality of teaching and learning as well as the type, relevance and flow of new entrants into the workplace. Yet another perspective highlights the frustration of communities that we are servicing because of the poverty that they live under as the consequence of unemployment, their perspective of social justice, including the equity gaps and their anger, feeling that they have not been properly attended to by government. The other perspective worth mentioning is the impact of globalisation, international competitiveness and the impact of the global economic recession.

It is, therefore, against the above-mentioned background that I have articulated the premises on which living theory for playing my role as the higher education accounting discipline teacher. My role is to empower accounting students with knowledge that will assist them to overcome challenges of being unemployable after graduation because of not meeting the demand of the workplace industry.

Therefore, the above-described substance of my living theory of new partnership as a construct not only indicates the positive nature of social transformation through new partnerships that the universities should form with the private sector and government to absorb the graduates, but also reflects much that could be described as living contradictions, showing the complexity of the desired social change to which the KZN public institutions of higher learning are intended to contribute.

2.8.1 WHAT IS REFLECTIVE PRACTICE

According to Arbaugh (2000:19), “reflective practice is the clear foundation of professional development. It makes meaning from experience and transforms insight into practical strategies for personal growth and organisational impact”. Reflective practice involves integrating activities into daily life on a routine basis, which raises awareness, prompts critical analysis and aids self-management and decision-making. It simply means:

- listening to ourselves;
- coming face-to-face with our assumptions;
- noticing patterns;
- changing what we see, and
- changing the way, (Arbaugh, 2000:20).

People often assume that learning is a discrete activity that involves reading books, attending courses, perhaps participating in action learning, or working with a coach or mentor. But the truth of the matter is that we are learning all the time, from everything we do, from every conversation we have, and from every strand of information that comes our way. Reflective practice is a way of recognising and articulating what we are learning on a moment-by-moment basis.

Children learn by creating new connections in the brain and putting them together in sequences. However, adults already have a brain full of connections and reorganising existing knowledge—sometimes referred to as ‘unlearning’—is an essential component of the process. Each adult learner has a unique set of experiences, mental models and assumptions. Restructuring and re-ordering what is known requires active, engaged participation in the learning process, relating ideas and concepts to personal experience. The practice is not just made up of doing, but it also relates to ideas and theories. According to Crouch and Pearce (2018:34), ideas exist both as personal and as socially shared thoughts. Ideas are the product of mental activity and can be a thought, a mental representation of something, or an abstract concept such as a belief or conviction. Ideas are the results of testing or interacting objectively with the material world or are produced through social interactions and adopted as part of a shared ideology.

2.8.2 WHAT IS THE ROLE OF REFLECTION IN PROFESSIONAL LEARNING?

Critical reflections deepen learning and promote quality teaching. Bandura, 1997 cited that the act of reflecting enables us to make sense of what we have learned, why we learned it, and how

each increment of learning took place. Moreover, reflection is about the linkage of one increment to the wider perspective of learning, heading towards seeing the bigger picture. Through reflection, learning is integrated, internalised and personalised.

“Thinking about an experience is essentially a cognitive activity, but reflection is also emotional and physical and is linked with our values and social identity. Viewing issues from different perspectives challenges assumptions and established patterns of behaviour and encourages the development of new ways of seeing” (Owen and Fletcher, 2019:01).

According to Bandura (1997:95), “the transformational theories clearly suggest that adult learning is principally a meaning-making activity; that acquiring job-specific skills and spending time on continuous professional development creates the opportunity to gain a deeper understanding of self as a learner as well as acquire a body of knowledge that is often referred to as the double loop learning”.

Therefore, the need to reflect on one’s practice as a means of self-development is endorsed in tertiary education globally. More often, there is a requirement for a practitioner to reflect on his or her practice, and this can be traced back to the work of Dewey (2006) (felt need) and Schon (2000) (reflective practice), both of whom suggested the notion that reflection is a critical underpinning of growth and learning in one’s practice. According to both of them all direct experience is qualitative and qualities determine the value of life-experience itself. Reflection goes beyond immediate qualities since it is concerned with relations. Dewey (1934:293) states that we can do something yet not be aware of how various elements are related and this lack of awareness can impede immediate understanding and growth.

According to Sandelowski and Barroso (2002:222) reflexivity is a hallmark of excellent qualitative research and it entails the ability and willingness of researchers to acknowledge and take account of the many ways they themselves influence research findings and thus what comes to be accepted as knowledge. Reflexivity implies the ability to reflect inward toward oneself as an inquirer; outward to the cultural, historical, linguistic, political and other forces that shape everything about enquiry; and, in between researcher and participant, to the social interaction they share”. I, therefore, conclude that reflexivity is not a straightforward matter. Within higher education, reflexivity often involves the teacher as a researcher, and educational reflexivity occurs most often, though not totally exclusively, in the university and lecture theatre context. A reflexive practitioner investigates his interactions via introspection as they occur and in the reflective mode, the teacher reflects on various elements (verbal, nonverbal,

feelings and thoughts) following the action. According to Coghlan and Brannick (2015:07), “reflective knowledge has to do with the normative states in social, economic and political realms. It concerns a vision of what ought to be”. Therefore, there is a place in every field of higher education for reflexivity and reflection by the practitioner.

Higher education teaching, researching and leading in the lecture theatre and university community is largely an action of daily habit and perpetual thinking and delivering. However, it can also be seen as scripted to some extent. Therefore, teachers have plans that they first visualise and then attempt to predict on paper what may happen inside the teaching environment. Planning in any manner requires the teacher, or the person for that matter, to see within the mind’s eye.

2.8.3 WHAT IS THE DIFFERENCE BETWEEN REFLECTION AND THE REFLECTIVE PRACTICE

The terms critical reflection and reflective practice are often used interchangeably, and they both involve an ongoing scrutiny of practice, based on identifying the assumptions underlying it. The term reflective practice emerged from the work of Donald Schon who was one of the first to alert us to the crisis in professions often represented by the perceived gap between formal theory and actual practice (Coghlan and Brannick, 2015). According to Schon’s thinking, reflective practice was a way of reducing the gap by unearthing the actual theory that is embedded in what professionals do, rather than what they say they do. Therefore, in this analogy, reflective practice is essentially a process of improving practice. The important characteristic of reflective practice and not reflection is that it is captured and expressed in some form- usually written, spoken or pictorial—on a systemic basis. Reflective practice is more focused on professional practice, but reflection is relevant to all aspects of living.

This is because learning comes not only from ‘in the head’ reflection but also from the process of representing the reflection itself. What you learn from drawing a picture that represents reflections differs from what you learn from writing about the same content (Owen and Fletcher, 2019:02). Therefore, in making the representation of reflection, we shape and model the content in different ways depending on a range of factors, such as how we are feeling at the time and whether other people will see what we have made.

When the process of representation becomes a habitual activity, patterns and connections become visible. “Reflection, on the other hand, is broader. It is a way of approaching an understanding of one’s life and actions, as exemplified by Socrates’ notion of reflection as ‘the

examined life' for ethical and compassionate engagement with the world and its moral dilemmas" (Nussbaum, 2017). This is a striking reminder to the practitioners as to why it is important for him to reflect. These are the four traditions of thinking from which reflection arises: reflective practice, reflexivity, postmodernism/deconstruction and critical social theory.

Reflective practice and reflection are, therefore, not mutually exclusive and, of course, share many commonalities and can be based on similar assumptions and processes of thinking. I would like to think of reflection as being a subset of reflective practice. Reflection, when used specifically to improve professional practice, is reflective practice that focuses on the power dimensions of assumptive thinking and therefore on how practice might change to bring about change in the social situations in which a practitioner works.

Lastly, practice is a combination of tacit and explicit knowledge, and it is the teacher's job to try and unravel the two. Albaqami (2016) described tacit knowledge as embedded knowledge whose principles and practice may be difficult to identify and separate and so almost impracticable to reproduce. It is simplistic to imply that tacit knowledge cannot be articulated but simply demonstrated and imitated. Tacit knowledge is intellectual knowledge as well as physical knowledge; its practices are the results of using both intellectual and material tools.

Practice is a whole conglomeration of shared habitual activities, some of which are easily communicable and others of which are less so. Practice creates and reproduces the field it exists in, but it also has the capacity for change because, if it is based on the agency of the individual, then practice has the capacity to transform as well as reproduce the status quo (Crouch and Pearce, 2018:39). Practice, when thought of this way, as a constructed phenomenon, becomes an approachable subject for the practitioner who can identify its parts and processes and subject them to scrutiny. Participants in design practice and designing and researching practice may engage in a dialogue about "how things are done" and "how they might be done". One can develop this thread to propose that if practice can change, then it is because practice is being thought about. Accounting teaching practice is not just about doing but also about the actions and consequences of doing.

2.8.4 HOW DOES REFLECTIVE PRACTICE IMPROVE PERSONAL AND PROFESSIONAL EFFECTIVENESS

Theory has proven that reflective practice is an essential part of developing new skills, but on a deeper level, it expands the capacity of the individual to respond to challenges, make timely decisions, manage emotions, conduct proactive relationships and cope with stress. Teaching is

arguably one of the best opportunities to explore one's self, praxis and human nature. Teachers learn about what they know and uncover their own ignorance. According to Babel (2010:31), this uncovering can be a positive force if the decision is made to use this opportunity to move forward, change and learn because we are in the era of teacher education during which reflective practice. and the value of reflexivity between experience and pedagogy are common research themes. Teaching journals are assigned to facilitate deep and critical reflection on one's experiences in the field. At times, it seems that every possible identity is explored, every experience is examined and every personal story is told.

For the practitioner, the outcomes of developing a regular habit of reflective practice can be:

- an increase in self-awareness and emotional intelligence, the capacity for emotional regulation and, as a consequence, the ability to inspire, influence and motivate others;
- the enhanced ability to make decisions that show good judgement, awareness of risk and systemic impact;
- growth in the capacity to generate innovation through the technique of asking open-ended questions and attending and applying your open mind to the answers, and
- an ability to be compassionate to self and others and inspire trust through demonstrating trustworthiness (Arbaugh, 2000).

Therefore, reflective practice expands the practitioner's self-awareness, brings rigour to critical thinking and hones communication skills. All of which enable greater impact at an organisational level as ways of working. However, working relationships are being challenged by a volatile, uncertain, complex and ambiguous world. Reflective practice is also aligned with a range of organisational or institutional development issues, such as ethics, engagement, empowerment, well-being and sustainability. Therefore, we need to continue along this path of reflective practice as teachers in higher education to explore and be reflective, as this is the habit of mind that is indeed a useful source of professional development. However, reflexive thinking also supports critical introspection. Therefore, one can say that reflexive thinking can actually nourish reflections, as introspection leads to heightened awareness, change, growth and improvement of one's self and professional development.

In an MUT classroom environment, where I am currently practising this action, it frequently happens that while I am in the midst of acting, I have to remember or be in thinking about what has just happened in a cognitive sense. Reflective practice is a means for me to monitor myself as life unfolds because I sense, comprehend and process the events in a millisecond. I make

this process systemic, even habitual in education, because I mull over my thoughts and also reflect on my actions. As a reflective practitioner, I speak or move and these actions are followed by feedback from my senses. I sometimes hear myself speak and judge my word choice and tone. I do all this with the intention of attending to each as I am in a position to do so and immediately make the necessary adjustments.

The researcher does all this because, like most educators in this world, he is interested in improving his practice. Education cannot stand still; it must change moment by moment, day by day and year by year. Other teachers would prefer it if change stayed away, as predictability would ensure certain outcomes. But the current researcher believes that change can be a useful element in one's life as it gives him an opportunity to improve whatever he is doing or has done. While teaching at the higher education level, I found that my class was at its best by the end of the day as I would have taught the same thing more than once and eliminated tension from my lessons. I have found that every year I improved and added novelty via new material because, while teaching, I would reflect on my actions and critically scrutinise what had just happened with a desire to get better. This made sense to me, after reading that, good qualitative research requires careful record keeping as a way of connecting with important audiences. The first audience is the self: the notebooks of the molecular biologist, the industrial sociologist, or the clinical drug tester help other each keep track of what was done along the way, suggest ways of improving the next step and give reassurance about the reproducibility of the results" (Ryan, 2018:280).

I can conclude by saying good financial accounting is not "knowledge blind" and hence requires a certain teaching approach and expertise from the teacher because teaching is always about making aspects of knowledge accessible to particular groups of students. That will be a more effective teaching practice than something that generalises key dynamics, realities, systems, processes and laws associated with the science of accountancy.

Lastly, reflective practice increases the credibility of research and professional development because it has deep roots in most disciplines, especially accounting because reflective thinking is a constant analysis of one's own theoretical and methodological presuppositions. As a higher education teacher there are many presuppositions to explore. Such is the belief that a firm tone of voice will encourage appropriate student behaviour and a friendly, smiling disposition will cause students to look upon you favourably. In the case of the current researcher, reflections on action were carefully noted in lesson plans, unit plans, year plans and a reflective journal.

This kind of record-keeping motivated the researcher to further examine and study reflection as a means of professional development.

2.9 CONCLUSION

Accounting teaching and learning in South Africa has changed and evolved in recent years, requiring drastic improvements and updates from the people teaching it to make sure that they teach the current generation as opposed to teaching the old generation in the current era. These developments have been made possible by the universities by ensuring that they continuously updated their staff members' skills by organising life-long learning. However, one has to bear in mind that the role of the higher education teacher should be to offer hints; students should be independent enough to be able to solve problems on their own. But they should not be left alone to struggle for too long. Hence, the lecturer should be there to guide them and provide help when they fail to understand the concepts. Therefore, universities and their accounting teaching staff have the challenge of producing employable accounting graduates for the current working industry.

In this chapter, I have endeavoured to move my doctoral study forward by elaborating on what the literature has revealed the reflective practice and the systemic factors that influence teaching and learning in the accounting discipline in South Africa. I acknowledge the importance of developing a conceptualisation of teaching-learning-researching practice as a societal method of survival that I realise as educational engagement. To provide energy within that conceptualisation, I identified and briefly debated (by the quoting from the literature), the four main forms of educational engagement that I, as the novice lecturer, had become cognisant of by engaging with the story of "self-study" literature review.

I have also elaborated on the key factors that influence the current generation of South African matriculants in deciding to pursue accounting studies post-matric and the systemic factors that influence their success within the institution of higher learning, post-graduation with the accounting qualification and applying what they have learned. In Chapter Three, I will reflect on the research design to be used in collecting data for this study. For institutions to be effective in producing graduates that will be productive in the industry, they need to involve all stakeholders, but most importantly, the professionals, to assist in advising them on the industry's expectations. Accounting professions will help by informing the universities of the type and depth of knowledge to be imparted to students because the accounting that students learn is the language of business. According to Mathews (2001), an accounting literature

review indicates that accounting education has done little research on accounting curriculum development.

Though I believe that these above discussions might be reinforced by a common acknowledgement that accounting academic lecturing education is the distinguishing domain among the country's accounting teachers (both in basic schooling and higher schooling) as the distinguishing method of academic education that blends accounting intellectuals and practical learning. More importantly, the increasing form of work on the pedagogy of accounting academic education for teachers in South Africa may be stretched by supplementary or further investigation that searches in which inexperienced and senior lecturers study lecturing within a unique, ever-changing and challenging field called accountancy. It is also important that those discussions include the voices of learners of accounting academic teacher education, professional bodies, as well as inexperienced and experienced lecturer educators. For me it would be crucial for this country's accountants who are interested in learning from one another and promoting accounting academic lecturer education to generate dedicated spaces in which to conduct free dialogue and provide assistance and motivation for distinct and mutual or interconnected activities.

However, the literature review has identified how the student is/should be in the center but it has not confirmed that it is so for all accounting educators. The effective practitioner consistently reflects on his/her practice because critical reflection enables the practitioner to improve practice responsiveness and also contribute to articulating the evidence base of practice. Therefore, the belief is that intellectual development is linked to emotional and non-rational personality aspects. Students are encouraged to seek answers, believing that treating the student as a whole person will greatly help their growth process as an adult.

Therefore, higher education teaching is an opportunity to explore self, praxis and human nature. Teachers learn about what they know and uncover their own ignorance, which can be a positive force if the decision is made to utilise this opportunity to move forward, change and learn. According to Gabel (2010:37), "we are in an era of teacher education during which reflective practice... and the value of reflexivity between experience and pedagogy are common research themes". Case studies are used to help teachers examine their experiences and make use of them as they grow as teachers in their respective disciplines. Teaching journals are designed to facilitate deep and critical reflection on one's experiences within a teaching field. At times, it

seems that every possible identity is explored, every experience is assessed and every personal story is told.

Nevertheless, I can conclude by saying that teachers need to continue along this path. Teachers need to critically explore and be reflective, as it is this habit of mind that is indeed a useful source of professional development because reflexivity leads to heightened awareness, change, growth and improvement of the self and our profession, in this case accounting teaching.

CHAPTER THREE

LITERATURE REVIEW: LECTURER-CENTRED STUDYING vs LEARNER-CENTRED STUDYING ELEMENTS LECTURER-CENTRED LEARNER-CENTRED

3.1 Introduction

The previous chapter engaged with the contextual literature review pertaining to my study. The learning consolidation in relation to the existing literature review will be unpacked in this chapter.

The researcher recently completed a PGD(HE) at Rhodes University. The qualification has become an integral part of my accounting teaching at the tertiary level. Upon reflecting on my teaching, the questions that arose are reflected in the self-created diagram below.

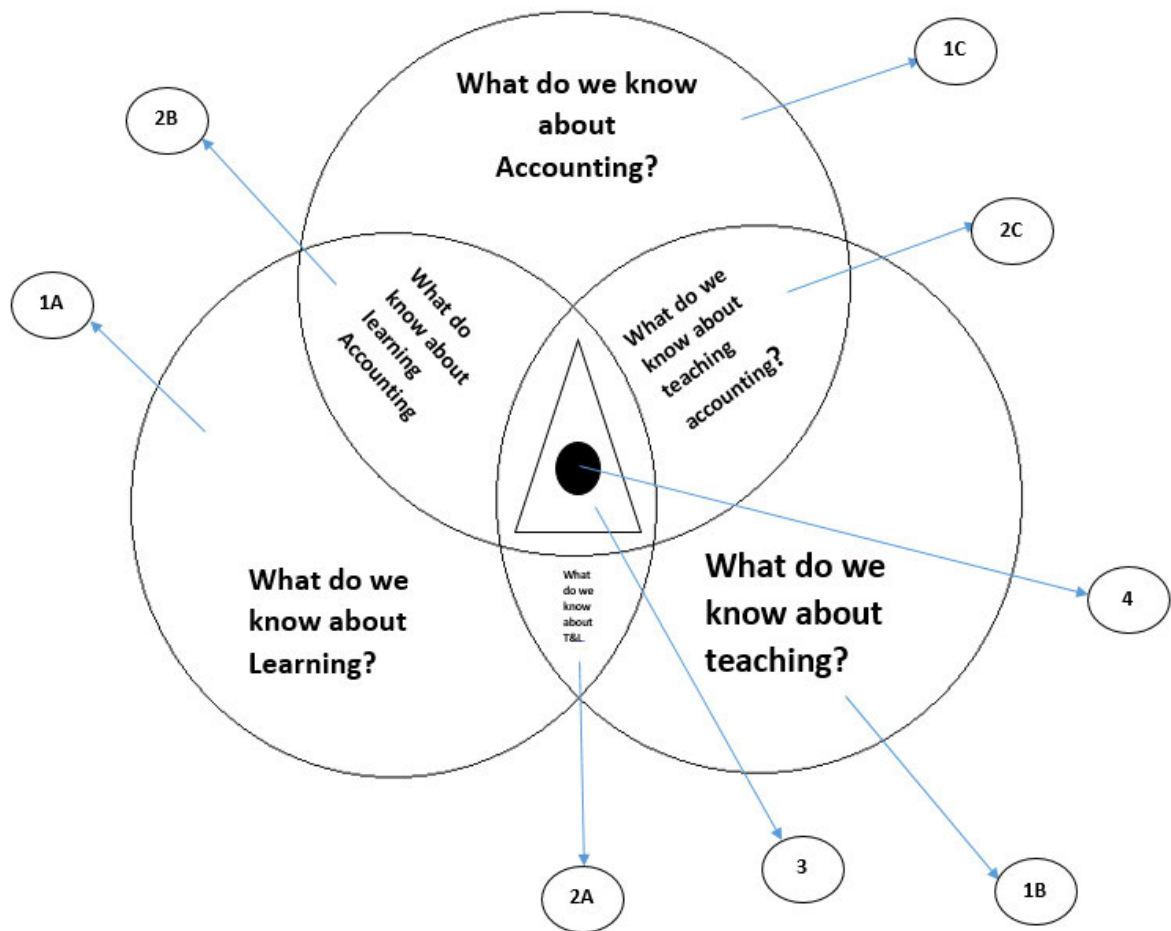


Figure 3. 1 Factors leading to accounting teaching and learning factors researching

3.1.1. a. What do we know about learning?

The act and process of learning is leading to the understanding of issues, problems, weaknesses and challenges associated with one's life experience. It can then be said that learning is related directly and indirectly to the past, present and future. In regard of learning in a classroom, it can be said that learning takes place inside and outside of it, as both teachers and learners enrich their knowledge and understanding throughout the days, nights and weekends and throughout the years, while their life experiences are directly and indirectly related to their knowledge acquisition.

Learning and knowledge acquisition, in both their formal and informal methods, are a lifetime reality. It is understood that formal learning mostly takes place in a classroom environment. The instruction and guidance provided by the teachers create an intellectual climate aspiring to improve the learners' understanding of knowledge. A significant number of empirical research contributions to knowledge through student learning have recently shifted the terrain of understanding from lecturer-centred to learner-centred.

In the following table, I seek to clearly differentiate between these two approaches for shaping learning conditions according to my knowledge and experience as a teacher (adapted from Biggs, 1987):

Table 3 1 Lecturer-centred versus learner-centred terrains of knowledge

LECTURER-CENTRED STUDYING vs LEARNER-CENTRED STUDYING		
ELEMENTS	LECTURER-CENTRED	LEARNER-CENTRED
Knowledge	Transmitted from instruction	Constructed by Student
Student participation	Passive	Active
Role of the teacher	Leader/Authority	Facilitator/Partner in learning
Role of assessment	Few tests, mainly for grading students	Many tests, for ongoing feedback
Emphasis	Learning correct answers	Developing deeper understanding
Assessment method	One dimensional testing	Multidimensional testing
Academic culture	Competitive, individualistic	Collaborative supportive

Student-centred learning is instrumental in helping learners/students apply what they learn in the working environment instead of just memorising facts and information for the sake of assessment. Student-centred learning encourages learners/students to shift from being consumers of knowledge to becoming creators. The academic research and production of knowledge on these key issues have built new and innovative information regarding learning processes, as it has become an important element directly and indirectly associated with scientific rigour and other ways of knowing but also the difference between the developmental stages of personal growth and the developmental society's pursuit of knowledge. Knowledge acquisition is the outcome of research, self-observation, reflection and commitment, and its transformation is an integral part of teaching students/learners as a lifelong service.

Student-centred learning actively engages the students in their own learning processes. This context means that students in higher education need to be serious, engaged and involved in the everyday experiences of lecturing and studying to discover new avenues of knowledge, understanding and answers leading to a deeper understanding of the realities, problems and challenges of their chosen discipline. When learners acknowledge that the subject involves deep learning as opposed to surface learning, they will also recognise that they must be active if they are to succeed in their learning endeavours.

Lastly, it must be stated that most students learn more when the teacher takes the time to get to know them and adjusts the lessons to fit the students' needs. Sometimes the teacher has to go the extra mile by identifying advanced students and letting them teach others to enhance their learning because sometimes learning is easier when you learn from your peers. This might take longer and be time-consuming for the teacher, but the students will be more likely to attempt the work or read the book if they have a say in what they will be doing in the class.

3.1.1. b. What do we know about teaching?

Higher education teaching requires students to have a knowledge base and to utilise it in a very meaningful way. In essence, this means that the student should be able to gather information and utilise it in his/her studies. Academic teaching, on the other hand, is based on the commitment of the academic to elevate and develop the future of the students and those around them. Higher education academics should think of the most appropriate and scientific ways to make knowledge accessible to all students, not just the socio-economically privileged.

For teaching to be beneficial, it requires knowledge of the intellectual and cognitive level of the student and based on that, it should be planned, designed and implemented in such a way as to guarantee the development of youth at all levels. This thinking is based on the existing reality, which indicates that unless the learner understands how to land on an answer pertaining to the question, s/he will remain deficient in his/her thinking and problem-solving. This means that the way in which the student arrives at the solution is often just as important as the solution that the student arrives at.

Sometimes students learn more from one another than they do from their teachers directly because the interaction among peers is focused more directly on their individual needs than what the teacher is able to present in a more generic way. It is important for academics to expect that learning from their students could also occur, mainly through their efforts to understand who the students are, their beliefs, principles and values, as well as their respect and attention levels. Academics, thus, need to understand the reality that students learn at different paces. There are those who need more attention than others and the academic is obliged to concentrate on helping them to the best of his/her ability. Otherwise, there is a strong possibility that the weaker students' performance might drop, leaving them behind the rest of the class.

Academics must acclimatise themselves to the existing student environment outside the classroom and even beyond the school fence because those things also affect the performance of the student. This means that students without food to eat or shelter to sleep will most likely not perform well because those things will distract their minds, which will cause them to perform poorly. Therefore, the student must be treated with respect and the academic is always expected to act professionally in the classroom. Hence, there is no excuse for him/her to behave in a manner that makes the learner feel disrespected or unsafe. Ridicule is never a tool for proper teaching as it hurts the students and academics need to understand that learners may forget what they learned but may never forget the way him/her made them feel about learning.

When such a behaviour is emulated, the student who has felt empowered to learn and supported in the process will remember that teacher for the rest of his/her life. As a lecturer at the institution of higher learning (Mangosuthu University of Technology), I recall meeting former students on the street or in the mall years after they left the university who apologised to me for resisting participation in the class activities and not making an effort to learn. Others even told me they are experiencing the frustration they gave him because they are now teaching somewhere and students are refusing to participate in class. They said that they truly

appreciated what I had done by forcing them to participate in class, but they were too preoccupied with other things in life to pay attention or make an effort.

Unfortunately, while their regrets cannot change the past, they wish he knew the value they attached to his actions and attitude towards them despite the fact that he did everything for them, but in the end, they did not have achieve the intended results back then. Their appreciation was evident.

Teaching at the university has taught me that students do have a real right to fail. There might be a destructive power struggle that takes place in the classroom with the lecturer forcing that student to learn, but the student will always have the power to refuse or resist for reasons that are known to him or her.

Students may exercise that power in obnoxious, spiteful ways and even go so far as to hate the academic who tries to provoke them to change. In essence, like doctors, academics can only prepare the patient by creating the best path to allow the healing to happen, but the patient has the power to choose whether or not to follow the suggested path.

An academic's interest in the subject that is being taught is contagious. If s/he is interested and enthusiastic, the learners are more likely to develop interest in it as well. Learners are very attuned to their teacher's attitude and interest. This means that for an academic to be effective and fully beneficial to the student, s/he has to be well-versed in the subject taught. Being well informed comes through research that empowers the academic to be abreast of the latest developments by researching problems of the practice within the curriculum.

According to Farrell (2013:35), "teachers may investigate any number of matters in their professional practice. They may have untested or under-elaborated theory about something; they may want to change the status quo...." Therefore, a good academic has to consistently conduct action research following a science-based paradigm. This means that teaching at the university is for and about real life. It is about preparing the learners to go beyond the limits of the lecture so that they may participate at an increasingly complex level in their society and in industry. The lessons are techniques to access and manipulate the tools the students will require to excel in the working industry and society at large. Therefore, this requires the academic to be an expert in his/her field by having pre-existing knowledge, skills, experience, values and his/her theories of practice. S/he should then use these first when addressing the issue with the learners to ensure that the exercise is more than mere problem-solving; it is also knowledge enhancement.

3.1.1. c. What do we know about accounting?

Accounting is critical to business since it is the foundation that provides essential support to management for planning, controlling and decision-making processes. It is with the aid of accounting information that the performance of a specific unit can be evaluated. Accounting is the language used by businesses when reporting on their financial activities. Reporting on the financial activities of the business is necessary for any type of business because businesses have a responsibility not only to shareholders or owners but also to other stakeholders, such as lenders and employees, who make up the business, social, civil and the natural environment in which a company operates.

Inflows (income) and outflows (expenditures) are recorded as they occur, regardless of whether or not money has actually changed hands. A good example is the sale of something on credit. The sale is processed into the books when the invoice is generated, regardless of whether cash has been received. The cash method is the simplest in that the books are kept based on the actual flow of cash in and out of the business. Income is recorded when it is received and expenses are reported when they are actually paid.

In accounting, there is the dichotomy of the single entry system versus the double entry system. In a single-entry system, only the personal and cash aspects of the business are recorded and the impersonal aspects of transactions are ignored. Under the double entry system, there is the dual aspect concept of business transactions, where receiving aspects (debit) and giving aspects (credit) are recorded in the book of accounts. A double-entry system is a method of recording all transactions in the account on the opposite side for equal value. The double-entry system of accounting provides more accurate data.

The following are some of the general points to be kept in mind when dealing with accounting:

1. Consistency

This point emphasises that whatever was done in the past must continue to be done in the future. In a proper accounting sense, this means that the accounting policies that were applied in the past must be maintained to keep the methods of accounting the same year after year.

2. Prudence

Profits are recognised as they are realised, but losses, if expected, are provided for earlier.

3. Going Concern

This is the phrase for the entity that has the resources required to continue to operate indefinitely. Bankruptcy or liquidation basis is the inverse of going concern.

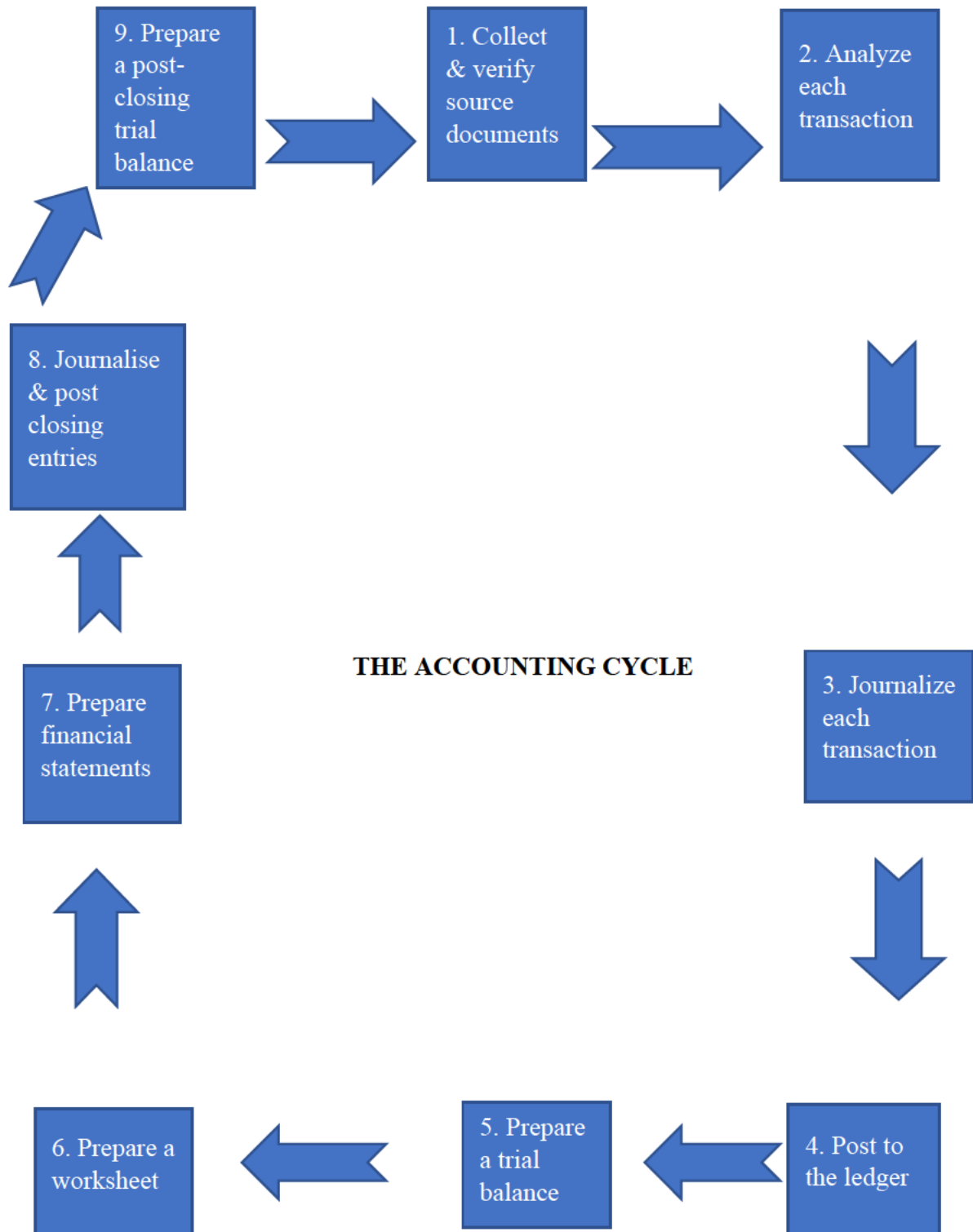


Figure 3. 2The accounting cycle

The above diagram, quoted from *Fundamental Accounting* by Arendse and Muriro. (2019), represents my effort in putting accounting in a cycle which starts from step number 1 through to step number 9. In order for accounting to be done correctly, all the steps in the cycle should be followed. One has to fully comply with all these steps to show the substance of the entity over the financial cycle through policies, systems and processes that deliver reliable, comparable and complete information. It is crucial to understand that accounting does not start at the reporting phase; but it calls for the organisation to break down financial silos and stop the common practice of each unit within an entity only being interested in its own activities.

3.1.2. a. What do we know about lecturing (teaching) and studying (learning)?

It is no secret that excellence in lecturing together with studying at most institutions of higher learning is highly debated. University lecturing and studying is a process that includes several or numerous variables. These variables interrelate as the university students perform towards their objectives and integrate new understandings, actions and talents that add to their collection of studying encounters or practice.

In the current century, various perspectives on learning have emerged, among them the cognitive (learning as a mental operation) and the constructivist (knowledge as a constructed element resulting from the learning process). As a higher education teaching practitioner, it is best to think of these theories together as the range of possibilities that can be integrated into the higher education learning experience, rather than reflecting on them separately. Within the combined process, it is crucial to consider several other elements such as cognitive style, learning style and the multiple natures of our intelligence and learning as they relate to those students who have special needs and are from diverse cultural backgrounds.

Teaching and learning should be a process that aims at ensuring that democratic spaces of learning are created within higher education. Furthermore, as argued by Professor Lis Lange, the 2015 and 2016 student protests necessitated a critical engagement within the context of higher education, both locally and globally, with students questioning curriculum, institutional culture and all aspects of higher education.

It has to be mentioned that good teaching helps students excel and graduate in the minimum time set out for a qualification. As a teacher who has been in the system for more than a decade, I have come to realise the importance of the six Es + S as the model of instruction. The six Es and S stands for engage, explore, explain, elaborate, evaluate, extend and standards. Each of

the six Es describes a phase of learning and each phase commences with the letter 'E': engage, explore, explain, elaborate, evaluate and extend. These six Es allow the academics and students to experience common activities, use and build on prior knowledge and experiences, to construct meaning and continually assess their understanding of the concept.

According to my knowledge S stands for standards with which the lesson plan should be matched. The lesson plan can be matched with the state, provincial and/or national standards. Higher education and learning should be the true practice of problem-solving and should embody the true meaning of transgression from the traditional ways of teaching. The researcher therefore suggests that the model applied in higher education should conceptualise a transformed teaching and learning experience for the current and upcoming generations of learners (Vikaspedia, no date).

The following categories are also crucial for teaching and learning to be effective and efficient in any university environment:

Role-playing and stimulation

Interactive teaching strategies such as role-playing and stimulation are effective when they are presented to learners carefully, systematically, following a well-prepared plan based on new and innovative knowledge. Effective usage of role-playing requires preparation, a well-defined format, clearly defined goals and intended outcomes. Role-playing and stimulation require students to improve their improvisation through the utilisation of the information available to them. Learners also have to be critical thinkers and cooperative in their learning (Sumaira and Qaisar, 2017).

Teaching a multi-age class

Within the current multi-age class, learning is promoted by taking advantage of the diversity of the students. Academics in the multi-age classroom are encouraged to use a wide range of teaching and assessment strategies to address the different ages of their students and the latter will be encouraged to assist each other in a nurturing environment and value differences between peers of various ages and ability levels (Ronksley-Pavia, Barton and Pendergast, 2019).

Cooperative learning

Cooperative learning is among the best-researched teaching strategies. The outcomes display that learners who have opportunities to work collaboratively and learn effectively and efficiently, have a higher level of retention and feel more positive about their learning experience. While learning together in small groups, students work on academic activities as a team to assist themselves and their teammates. Cooperative learning methods share the following characteristics, as per Biggs (1987:15)

- a. Students work together on common tasks or activities that are best handled through group work.
- b. Students work together in small groups containing two to five members.
- c. Students use cooperative, pro-social behaviour to accomplish their common tasks or learning activities.
- d. Students are positively interdependent. Activities are structured so that students need each other to accomplish their common tasks or activities.
- e. Students are individually accountable or responsible for their learning.”

Therefore, for the effective teaching and learning approach to become a reality, it must be based on inquiry-based learning, hybrid learning and community-based learning. This means that students can ask questions and do research in their field to find the answers on their own. This means that while they are taught in the lecture theatre or other formal contact environment they must search for additional activities, notes and resources in their efforts to supplement their learning.

3.2.2. b. What do we know about learning accounting?

Accounting is a great subject to learn for a number of reasons. It provides the learner with skills and knowledge that can be applied to several financial, economic, public and private sectors. In actual fact, as long as there are both private and public sectors in the world, the need of accountants will exist.

This is because both the public and private sectors will always need skilled accountants who are highly educated and skilled to understand, research, analyse and find the correct solution for revenue, expenses, assets, liabilities, the statement of comprehensive income, the statement

of financial position and the statement of cash flows, accounting debits and credits as well as record transactions. A qualification in accounting is one of the best ways and a profession instrumental in the beginning of a career.

What do accountants do?

Many qualifications and vacancies deal with money, financial resources and planning, and transactions, among others, and occasionally career guidance practitioners provide ideas and factual realities about the profession. A guide of this type must start by answering the question, ‘so how exactly does accounting differ from other types of finance-related roles?’

There are many ways to answer, but perhaps the simplest way to describe it is that accounting involves dealing with real revenues, actual transactions and observable finance. Accountants deal with reality; they do not or should not speculate. Accountants do know the existing state legislation and ethical rules and should follow them at all times and they are good at keeping track of figures. Accountants might make assessments based on the information in front of them, but they deal less with the unknown, such as a finance-related position.

The core and diversified knowledge they acquire is how to prepare and examine existing financial records. They also learn how to ensure the accuracy of a person’s private business’s financial records which assist in the process of properly and timeously paying bills and taxes. A qualified accountant or a municipality’s chief operational officer may do the following duties, among others:

1. Arranging and safekeeping of financial records;
2. Analysing statements for accuracy;
3. Assuring that records and statements comply with the law and relevant policies;
4. Calculation of taxes owed, computation of tax returns and ensuring that payments are made on time to avoid penalties;
5. Evaluating account books and accounting systems to keep up-to-date; and
6. Proving suggestions of the ways to reduce overheads and increase revenue.

When one is studying to be an accountant, s/he will acquire knowledge of all laws that govern business, typical business administration and the ethics of the profession. Normally, if one studies and graduates in accounting, the openings in the existing private as well as the public sector are wide and the demand is much higher than the supply on the African continent as well

as in South Africa. In case a qualified accountant wishes to continue studying further by branching into finance and/or economics, his/hers background in accountancy lays the solid and valuable groundwork for developing broader monetary and financially based theories. Knowledge and deep understanding of accountancy are fundamental in exploring and advancing in money management, financial recording and reporting that are invaluable for every economy, organisation or institution.

3.2.2. c What do we know about teaching accounting

The researcher's completion of PGD(HE) has strengthened his belief that learners should be taught the skills and strategies that empower them to use innovative and effective learning strategies to continue learning throughout their lifetimes. They should be encouraged to be active participants in the learning process and not passive recipients of the information. Therefore, teaching accounting should not only focus on the acquisition of accounting knowledge but also on teaching techniques that expand and reinforce basic communication, intellectual and interpersonal skills.

Therefore, in addition to providing the necessary accounting knowledge and skills, it is the role of the accounting academic to teach the learners communication strategies, positive work ethic and appropriate professional behaviour. One of the active methods that can be used successfully in teaching accounting is the 'cube' method, which is a method of cooperation and direct exploration that is used to address a theme or a subject from multiple perspectives and represents a bridge between learning theories, styles of thinking and learning levels.

The cube method mainly helps to analyse a subject from different points of view belonging to four thinking styles (active; reflective; theoretical and pragmatic). The active student is the one who works to quickly reach finality, whereas the reflective student is the one who analyses, compares, criticises and justifies. The theoretical student analyses the details, classifies them, formulates taxonomies and theorises. The pragmatic student first identifies, names, classifies before proceeding directly to the application or the conclusion.

Due to the fact that academics meet all four thinking styles, accounting teachers have the responsibility or obligation to deliver enjoyment or pleasure to every style in part, but also to identify and complete the deficiencies of these styles. Accounting teachers in higher education institutions are expected to spend more time studying and thinking about principles and theory so they can be able to contribute to the profession by disseminating, via the written and spoken

word, the best principles of accounting practices that exist. For this to be achieved, continuous and intense study and research of the best methods of accounting is a necessity.

In a nutshell, the accounting teacher needs to be engaged in a lifelong learning journey since it is a profession that is based on professional service to people who depend on their expertise and conscientiousness.

3.3 LECTURING AND STUDYING AND ACCOUNTING

The teaching and learning of accounting are facing a significant challenge at present because accounting academics teach young people who, in the future, will be employed by a multiplicity of companies, institutions and organisations that use advanced information technologies, and endeavour to promote continuous organisational changes. These changes require constant attention and continuous adaptation from both academics and students. In a nutshell, it is accepted that if the accounting course provides the student with proper knowledge, utilisation skills and the necessary abilities, the latter will be able to adapt to the difficulties of a changing environment.

The teaching method used by the academic can influence the development of several abilities, such as cooperation, leadership, responsibility, self-confidence, independence and decision-making and communication skills. A great variety of teaching and learning methods are available for accounting teaching and learning, especially in higher education institutions' learning environments. These techniques vary in several dimensions, such as degree of information technology usage, active student learning, cooperation, common understanding, and direct and indirect communication patterns.

Some of the lecturing and studying methods available for accountancy are as follows:

1. Read text carefully
2. Understand the work-out example problems
3. Listen to the lecturer
4. Watch demonstration carefully
5. Listen to and engage in the interactive lecture
6. Replying to examples without looking at the solution
7. Discuss issues with other students (Student to student engagement)

8. Conduct research
9. Make an oral presentation to the teacher and the learners
10. Arrange the visit to companies and internships

As an accounting teacher, it is imperative to have good communication skills, the ability to develop and distribute information and to make decisions, accounting knowledge together with taxation and auditing, professionalism, leadership development and knowledge of the business environment. By using the appropriate teaching and learning methods, the teacher can teach students to acquire the correct competencies that will sustain them in the accounting industry.

Lastly, the researcher has learned from the PGD(HE) that accounting teaching and learning are highly dependent on several factors and the three Ps model is an attempt to conceptualise this reasoning by elaborating on the three components of presage, process and product.

The presage component identifies two broad environmental factors: student context (prior knowledge of accounting as a subject, abilities, motivation and conception of learning) and teaching context (learning objectives or outcomes, instructional methods and institutional procedures). The process component of the three Ps refers to the cognitive processes applied for learning activities and the product is the qualitative (structure and transfer), quantitative (facts and skills) and affective (involvement) learning outcomes.

3.4 RESEARCH (CONCLUSION)

Given the background of this chapter, a robust focus on inquiries such as the subsequent can be raised:

1. Given the context, challenges and opportunities of researcher's students, how can the researcher create a living curriculum that empowers young black graduates?
2. What are the implications of accounting for the rapidly developing black middle class that Kwa-Zulu Natal tertiary educational institutions serve?
3. How can the researcher, as an accounting academic, study by tapping into his action theory of the educative potential of teachers' experiential-scholarly inquiry?
4. How can the researcher lead in improving the systemic factors of lecturing and studying accounting to align the graduates with the requirements of the existing market?

These questions will be answered by conducting structured interviews with the following stakeholders:

STUDENTS

1. What are the challenges within the context of lecturing and studying in accountancy?
2. What are the causes of those challenges from your perspective?
3. How do these challenges affect your chances of graduating on time?
4. What can be done to change existing challenges to opportunities?
5. How can the curriculum be modified to equip students adequately while at the university? For example, the inclusion of in-service training before graduation or the inclusion of practical accounting software such as Pastel Partner or Pastel Payroll.

ACADEMICS

1. What challenges exist within the context of teaching and learning in accounting?
2. What can be done to empower the curriculum to help graduates take advantage of the opportunities available?
3. How do challenges affect graduation output (do they hinder or delay the graduation of students)?
4. What causes challenges from your own perspective? (Is it the way we teach accounting or the lack of proper background knowledge by the students?) Minimum requirements affect (master's versus CA qualification)?
5. What can be done to combat these challenges?
6. How can the curriculum be modified to equip students adequately while at the university? For example, the inclusion of in-service training before graduation or the inclusion of practical accounting software like Pastel Partner or Pastel Payroll?
7. How can we create a living curriculum to overcome those challenges (can the enforcement of the departmental advisory board meetings add any value)?

REFLECTION

1. What are the teaching challenges observed through reflection?
2. What are the learning challenges observed by the researcher?
3. Is higher education accounting a technical or philosophical (more about accountability and ethical issues and what it means to be an accountant) reflection?

CHAPTER FOUR

RESEARCH METHODOLOGY

4.1 INTRODUCTION

In the preceding two chapters, I reviewed the related literature and seminal background, such as the historical or past-oriented perspectives informing the present situation as experienced in the accounting discipline in the public institutions in KZN. In this chapter, Chapter Four, the research methodology used in the study is unpacked. This further translates to describing the geographical area where the study was conducted, the study design and the population and sample are described. The instrument used to collect the data, and the methods implemented to maintain the validity and reliability of the instrument are also described.

The quality of university lecturing and studying has been a subject of discussion lately. The current study, therefore, attempts to determine the systemic factors influencing lecturing and studying accounting within our country. This is a qualitative study where I undertook living theory research to explore my living values as a higher education educator and a case study design where four Kwa-Zulu Natal public institutions created a situation for examination or scrutiny. Individuals or persons occupying that area or field are defined as a summary for the field. The study addressed what constitutes quality lecturing and studying within the country. A total of forty (40) participants was drawn from the four KZN public institutions. The study used open-ended interview questions for learners and lecturers. The major reason for doing so was to enable the study to target groups of people in the field of higher learning to address issues that have a negative impact on lecturing and studying accounting at the university, especially within rural provinces such as KwaZulu-Natal.

The academic research, hence, embraced the framework of epistemology and philosophical paradigm of a critical realist approach, so that it includes a reasonably comprehensive range of questions in the design of interview questions used for the research context. The ontological positioning of the research influenced the link between the theoretical framework and the design methodology, which is explained in more detail later. Furthermore, the techniques used to enhance the validity and reliability of the research outcome are described and final attention is focused on ethical considerations.

As far as Creswell (2003) is concerned, “research is the process of steps used to collect and analyse information to increase the understanding of a topic or issue”. Research is defined as “the disciplined and ethical observation of phenomena coupled with an unceasing and imaginative quest after explanation, in short, scientific enquiry” (Shell, 2007). This chapter focuses on where the study is situated, the research approach utilised to obtain the intended outcome, the nature of sampling utilised together with that sampling that was chosen, a data collection technique, how the study instruments were constructed and lastly, the summary of the data analysis that was conducted.

As part of the expression and development of my professional practice as a higher education accounting teacher, I research my professional learning as I ask, research and answer questions of this kind, ‘How can I improve the systemic factors of teaching and learning in accounting to align the graduates with the requirements of the professional industry?’ The researcher recognises himself as a novice educator since he has been teaching for approximately 10 years and successfully completed a PGD (HE) immediately after an MBA degree. Part of my role as a teacher within the institution of higher learning is working with undergraduate students, teaching them Financial Accounting III and Accounting for Marketers I.

The focus of this study is on the nature of the explanatory principles that I used to explain my educational influence on a community of learners. The explanatory principles are drawn from Laidlaw’s (2003) insight into the living nature of both the explanatory principles and the living standards of judgement that can be utilised to assess the validity of the original contribution to higher learning accounting educational knowledge. Therefore, the aim is to encourage students to extend their thinking and develop their own values and learning theories about accounting. To obtain this aim, I have to consider the following: how can I enhance their learning and improve the quality of my teaching? “How can I learn through putting into practice my theory of the educative potential of teaching experiential-scholarly inquiry?”

The living theory approach to the above question was drawn from my PGD (HE) enquiry that was done through Rhodes University, where I enquired ‘How can I demonstrate the impact and self-understandings drawn from living theory action research as a form of continual professional development in the field of higher education accounting discipline where I am practising as a teacher?’

Therefore, through undertaking living theory action research and exploring my living values as a teacher, I have been reflective on my own development as a teacher and that of my students,

given their challenges and the context and opportunities available to young black graduates and how I can create a living curriculum to empower them.

In this chapter's introduction, it is crucial for me, the researcher, to mention some ethical considerations for the study. Permission was sought from all the affected institutions and formally granted by the relevant authorities for the study to be undertaken. In addition, all the participants were asked to sign letters of agreement/consent. However, since a portion of this research is about living theory, I have illustrated my professional practice as an accounting teacher within a higher education institution.

4.2 OVERVIEW OF THE RESEARCH METHODOLOGY

“Qualitative research focuses on gaining a deeper understanding of the research issue (Cheldelin et al., 2003) by creating thick descriptions (Geertz, 2007). Sveningsson and Alvesson (2003:1164) assert that few studies address “the understanding of specific processes and situations of identity construction in and around work and organisations”. An exploratory single-case study approach was used to fill this void within the context of the university. Depth and understanding of reality were achieved by the researcher and students through their mutual relationship. Research results were created through the inter-dependent relationship between the ‘issue of research’ and the ‘process of research’ teaching and learning challenges in South Africa (Stellrecht, 2003:36). In this study, the issue of research pertained to identity and values in teaching and learning challenges and how they are practised in this era, whereas the procedure of the study included the documentation of highlighting keywords regarding a matter for the study, together with the planning, presentation and reflection therefrom. The issue of research was narrated in the MS Teams interviews. The constructive and trusting relationship between the researcher, accounting discipline lecturers and learners defined the process of research. By interlinking the issue and the process of research, the research results were constructed into themes.

The main aim of this study is to examine the importance of reflexive practice within the academic discipline and the factors influencing teaching and learning in the accounting discipline in South Africa. “Thus, critical systems research and creative holism as the manifestation of it, is a multi-methodological approach and is informed by the critical awareness, improvement and pluralism” (Jackson, 2003:303). He further cited that critical awareness refers to developing an understanding of the impact of human actions and the multiple probable outcomes and unintended consequences being experienced. The

improvement implies that action in the world by systems practitioners is intended to result in improvement rather than a complete solution because whole solutions are too complex for human intervention. However, the improvement takes the form of steps that are incremental over time and that are needed to be re-grounded constantly as circumstances, institutions and people change and adapt. Practice reflection is solely about being able to draw out the learning about the problem situation, the use of the methodology and the tools and techniques used in order for the researcher to produce relevant research findings.

The other aim of this study was to investigate the systemic factors influencing lecturing and studying accounting within KZN, with particular emphasis on the expectations for current teachers and learners so that lecturing and studying accounting can be enhanced to respond to the main research questions, the data was acquired through interviews conducted with students and lecturers within accounting discipline in KZN. Only 10 participants were selected from each of the four public institutions of higher learning in KZN. The research questions formed the basis for the research design, data collection and eventually the data analysis and interpretation.

According to Gates (2008), “research is a plan for addressing the research objectives”. Therefore, when one embarks on research, the research needs to explain something--a phenomenon. Therefore, the research instrument is carefully designed to specifically convert phenomena that do not naturally exist in quantitative form into quantitative data that can be analysed statistically.

The research embraced a philosophical paradigm of a critical realist approach to include a reasonably comprehensive range of questions for the participants when designing the interview questions. The ontological positioning of this research influenced the link between the theoretical framework and the design of the methodology. Furthermore, the techniques utilised to enhance the validity and reliability of the outcomes and final emphasis on ethical considerations are explained.

4.3 RESEARCH DESIGN AND METHODOLOGY

The research design and methodology refer to the research setting, the data collection and the data analysis methods. Permission (ethical clearance) was obtained from the sampled institutions of higher learning. Participants were randomly selected from each institution.

An open-ended questionnaire was constructed as the main data collection method for this research. Three sets of interview questions (for academics, learners and researchers) were constructed and addressed in a Microsoft Teams interview conducted by the researcher with participants from UKZN, DUT, UNIZULU and MUT. Most interviewees emphasised that it was easier to talk to a researcher via an online interview compared to face-to-face owing to COVID-19 being on the rise and some needed time and detailed information about the researcher and his connection to their institution. The interviews were recorded in full to ensure precise transcription. More than a set of skills, research is a way of thinking and examining critically the various aspects of one's day-to-day professional work. It involves understanding and formulating guiding principles that govern a particular procedure, as well as the development and testing of new theories. According to Keyton (2001), research is described as the process of asking questions and finding answers to those questions. "Research methodology provides us with the principles for organising, planning, designing and conducting good research. Therefore, it is the science and philosophy behind all research" (Legesse, 2014). It is, therefore, referred to as the "philosophical and theoretical aspects of the approaches employed to develop knowledge, whereas research design refers to the strategy used to integrate the different components of the research in a cohesive and coherent way". Research methods encompass the variety of techniques that people use when studying a given phenomenon (Hall, 1991; Hammel, 2002). The "research methodology and methods in any research reflect historical, ontological and epistemological assumptions concerning how claims to knowledge might be justified" (Evans, 2000). To conduct and evaluate any kind of research, it is, therefore, important to know what these assumptions are. Holliday (2007) cited that "no matter how extensive the research, different researchers will always pursue and see very different things in the same setting." Therefore, the critical view clearly points out that the research methodology chosen will ultimately determine the outcomes of the study.

According to Jackson (2003), "methodology is intended to provide a holistic perspective by which means the problem situation is viewed from four different paradigmatic perspectives, which illuminate different aspects". Furthermore, the multi-paradigmatic perspective is managed by designing an intervention based on the most appropriate methodology for what is judged to be a dominant concern with an awareness of other dependent methodologies in the background to be brought forward as and when it is appropriate. Jackson further explains that by being explicit about paradigms and managing them in this way, multi-paradigm considerations are managed and do not cause confusion.

I used the living theory action research methodology to demonstrate the transformational nature of my research on my practice and my living values as I asked, “How do I improve my teaching practice?” (Whitehead 1989). According to Allender and Allender (2006:15), “unless we are conscientiously aware of what is driving our choices of behaviour in the classroom, we are all too likely to revert to the ways of the teachers who taught us maybe for the good, but usually for the not so good”. The researcher also drew from the texts of Daddy and Hart (2001) on methodological inventiveness.

Through this action research, as the researcher, I intend to make an original contribution to the accounting academy, exploring the dynamics of creating action research, living community and embracing and nurturing their ontological living values in their daily lives and practice. I intend on improving what I and the rest of the accounting discipline teachers are doing in our daily lives.

4.4 RESEARCH PROCESS

“The process of enquiry increases in complexity when one applies it to questions, information, knowledge, assumptions and decision that purposefully involve other people, processes or systems; as one typically aims to achieve in formal research” (Du Plooy-Cilliers, 2014).

Once I had identified the research problem or area of interest, I identified the appropriate method(s) to approach that problem. To give the current study a clear direction, I used Saunders’ (2003) "onion" research process to "peel" out the layers of this research strategy.

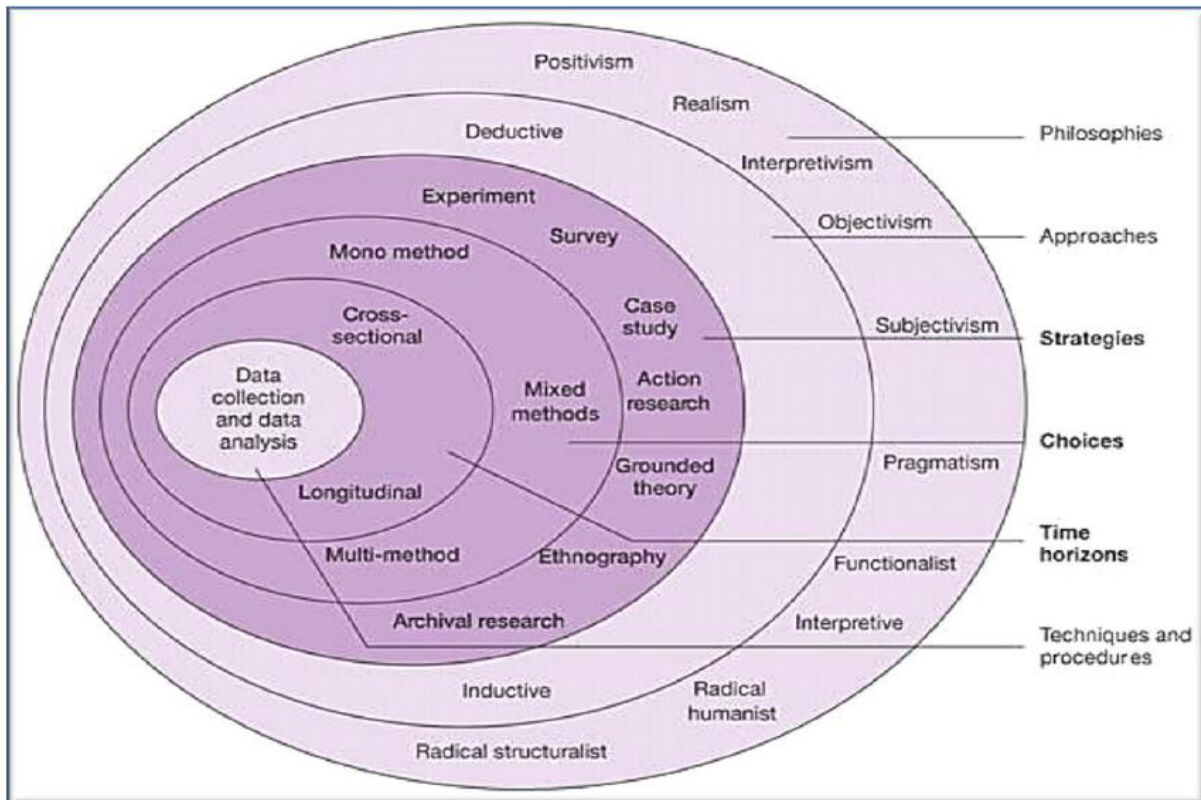


Figure 4. 1 *The Research Onion* (Saunders, 2003)

This above research onion by Saunders (2003) clearly summarises the important issues that I had to consider and review before undertaking the research. These different layers serve as a basis from which to consider the following:

- the philosophical orientation of the researcher;
- research process adopted;
- appropriate research strategy;
- research timelines that are under review; and
- data collection techniques to be utilised by the researcher.

The effectiveness and usefulness of this research onion lie in its adaptability for almost any type of research methodology and can be used in a variety of contexts (Bryman, 2012). This research onion approach was employed to provide an effective progression through the current research methodology design and will also assist to guide the reader through the processes that the research study followed.

4.4 RESEARCH PHILOSOPHY

“The research philosophy refers to the set of beliefs concerning the nature of the reality being investigated” (Bryman, 2012). It is simply explained as the underlying definition of the nature of the knowledge that guides a research inquiry. Researchers base their work on certain philosophical perspectives. A researcher might base it on a single or multiple paradigms, depending on the kind of work being undertaken. According to Mafuwane (2012), “researchers bring their own world views, paradigms, or sets of beliefs to the research project and these inform the conduct and writing of the study”. The word paradigm originates from the Greek word *paradeigma*, meaning patterns.

According to TerreBlanche and Durrheim (2006), a research paradigm refers to the research process as an all-encompassing system of interrelated practice and thinking that clearly defines the nature of the enquiry along the three dimensions (ontology, epistemology and methodology).

According to Habermas (1971), the three cognitive interests are:

- Empirical-analytical-real, namely, factual to find cause and effect relationships. Closely related to positivism.
- Historical-hermeneutic- real, namely, factual to understand a phenomenon in-depth. Related to interpretivism.
- Critically orientated, namely, free from restrictions and related to critical realism. Here, the aim is to empower people through knowledge.

According to Thomas (2010), the ontological and epistemological aspects, of a person’s worldview have significant influence on the perceived relative importance of the various aspects of reality. Du Plooy-Cillers (2014) states that “at the epistemological position of a realist, one does not see knowledge generated as permanent, but should be considered within its historical and social context, could be clouded by the values of the researcher, but rather is questioned and scrutinised and should be geared towards action and therefore have practical value.” Critical realists emphasise their study of societal matters and their position in the path of the societal shift to a society with no dominance.

According to critical realists, the researchers have the responsibility to transform social relations by exposing, critiquing and changing any unjust practices in society. Therefore, the

main aim of a critical realist researcher is to expose myths, transform society and free people from all forms of oppression and then empower people to build a better world for themselves in the process. Therefore, ontology and epistemology are commonly referred to as a person's worldview and have a significant influence on the perceived relative importance of the reality aspects.

Whereas the critical realists' approach, the one adopted by the researcher for this study, "tries to understand and explain rather than predict. Critical realism maintains that researchers have the responsibility to transform social relations by exposing, critiquing and changing any unjust practices in society" [; therefore,] "the main aim of critical realist research is to expose myths, to transform society and free people from all forms of oppression and to empower people to build a better world for themselves in the process" (Du Plooy-Cilliers, 2014). Hence, critical realism's tenet is an emphasis on change. It maintains that theory should be practical and include a plan for change. Therefore, critical theory seeks to provide people with a resource to help them understand, question and change their world. According to Du Plooy-Cilliers (2014), "they also accept their own bias, their value, equality and human freedom and consequently have an orientation towards emancipation".

Hence, the critical stance in this research will give way to understanding theory and changing my teaching practice where necessary. These are the very assumptions that may have been hidden before any reflexive action on the issue was taken. Therefore, it is the means to study my personal beliefs and the assumptions embedded in cognition. As an accounting practitioner, if I want to analyse my behaviour and not my thoughts, then I must explore the vein of reflexivity. This methodological reflexivity will require me to observe and examine my own behaviour within the classroom as I teach financial accounting with the intention of improving my methods and realise just how well these are implemented as the actions unfold and subsequently change my praxis as the result of my self-examination.

At this juncture, it is crucial to elaborate on the quality of education that the researcher is passionate about and aims to transcribe throughout the portion of this research study and in doing so, describes its influence in this research study. 'Quality education', literally translated, means enhancing the quality of teaching and learning and it must be at the forefront of the strategic focus areas of higher education institutions. According to James and McCormick (2009), "public accountability demands on higher education institutions, especially in relation

to the fact that quality of teaching and learning are increasing and higher education institutions must find ways to improve teaching and learning”.

Given the above paradigm, the researcher saw a need to actively look at how accounting teaching and learning can be enhanced to meet students’ needs and improve the performance of the system despite being in the throes of massively institutionalised constraints. Hence, the researcher, from a critical realist perspective, is of the view that multi-faceted reality can be investigated from the perspectives of different institutions (angles) and it informs a belief that no single method can provide definite results about any given object of the research.

Interpretive approaches give the research greater scope to address issues of influence and impact and to ask ‘what’, ‘why’ and ‘how’ an accounting-related discipline can improve its teaching and learning. Walsham (2003) asserts that the purpose of the interpretive approach in information science is to “produce an understanding of the context and the process whereby information science influences and is influenced by the context”. According to Du Plooy-Cilliers (2014), the value of the interpretive approach is one of unique positivism, which is one of objective research, truth and reason and critical postmodernism, which is one of quality, freedom, equality and emancipation. From the critical realist perspective, for this research, technically two paradigms were used: firstly, the interpretive (social constructivism) paradigm, which employs inductive logic and qualitative research methods and secondly, the positivist (post positivism) paradigm, which employs deductive logic.

4.5 SPACE FOR RESEARCH

This research took place within four KwaZulu-Natal public institutions of higher learning. Kwa-Zulu Natal, the biggest province of the nine provinces within the country, comprises four public contact institutions of higher learning and one public correspondence institution. The Mangosuthu University of Technology is the only institution out of all the institutions that is situated in a township and its intake is mainly black, previously disadvantaged students from rural areas. The accounting department is available at all these institutions.

The Department of Higher Education and Training (DHET) has prescribed that the syllabus be at least 70 percent similar to allow the students to switch from one institution to another and still qualify for credits for the subjects successfully completed in previous institutions. In all these institutions, students within the accounting department are required to take accounting as one of the major subjects. Accounting, like other modules within the qualification, is assessed

continuously through different forms of assessments. Formative assessment includes tests and assignments, whereas comprehensive evaluation includes a quantification of the learner's educational attainment or accomplishment within a certain period (annually or semester-wise).

In this chapter, the researcher dealt with the method and approach utilised to examine or explore the systemic aspects that influence teaching and learning in accounting within the KZN public institutions of higher learning. The approach that was utilised in this study is a qualitative method to establish what the participants/stakeholders in higher education believe and perceive as the underlying reasons for systemic factors affecting teaching and learning in higher education. The use of four institutions and different stakeholders within those institutions enabled the verification and triangulation of ideas generally held as factors affecting teaching and learning in the South African accounting discipline. Information regarding the populace, experiments, records, or information collection and records of the interpretation procedures is provided in this chapter.

Intention for a qualitative research method is to understand the behaviour and the experience of humans to grasp the series of happenings by which humans construct the meaning and give the details of what those meanings are. "Qualitative research methods are descriptive as the researcher forms opinions of data that was already collected. In the qualitative study, the data that is collected concentrates mostly on what the respondents tell the researcher about what they do and enables the researcher to grasp the meaning of the situation of the respondent". (Gilham, 2000:12).

The researcher opted for the qualitative method because it enables the researcher to conduct a detailed investigation or examination on a relatively small number of cases, specifically four sampled cases from higher education institutions based in KZN province. In the current research, the qualitative research techniques used involved analysing open-ended questions that were administered among the students and the accounting lecturers.

4.6 POPULATION

According to Goosen-Elie (2014: 50), "the population is any group of individuals that have one or more characteristics in common that are of interest to the researcher". In this research, the population comprised all the students who are currently pursuing accounting qualifications within Kwa-Zulu Natal's public institutions of higher learning, their accounting teachers at those institutions and all the accounting professional bodies based in KZN.

“The population refers to the entire group of people, events, or things of interest the researcher wants to investigate and make inferences” (Cooper et al., 2006). According to Sekaran and Bougie (2010), “the target population must be clearly defined based on elements, geographical boundaries and time”.

The targeted population of interest comprised all the students and academics in the following four universities: Mangosuthu University of Technology (MUT), Durban University of Technology (DUT), University of KwaZulu Natal (UKZN) and University of Zululand (UNIZULU). The total number of this population is approximately 20 000.

4.7 SAMPLING

According to Goosen-Elie (2014:53), sampling is a process whereby a researcher selects several individuals for the study in such a way that they represent the larger group from which they were selected. The individuals who are selected by the researcher represent the sample, while the larger group is referred to as the population. According to Leedy (2004:211), sampling refers to the process of choosing from a much larger population, a group about which we wish to make a generalised statement, so that the selected part will represent the total group. A simple random sampling method was utilised selecting the sample in this study. According to Leedy (2004:230), “simple random sampling refers to a way of selecting subjects in which every element or person in the population has an equal opportunity to be chosen”. Subjects could be chosen by assigning each person in the population a number and then selecting numbers to include in the sample from a table of random numbers.

“Sampling involves the identification of a group of individuals who can be contacted by mail, by telephone or in person and have the information that is relevant to solve a problem” (Schumidt and Hollensen, 2006:110). Therefore, convenience sampling was chosen for this study and it involved voluntary participation by the respondents from all the public institutions of higher learning in KZN. The researcher’s idea of sampling was motivated by the notion of selecting enough of the right elements from the population so that a study of a sample makes it possible for the researcher to generalize such characteristics to the entire population. According to Sekaran and Bougie (2010:180), the ultimate test of a sample design is how well it represents the characteristics of the population.

Therefore, sampling is an element of data collection and is defined by Bryman and Bell (2007) as a “fragment or section of a population that is selected for the particular research process”.

According to Iacobucci and Churchill (2005), “the use of sampling methods offers the following benefits:

- Lower costs
- Greater accuracy of results
- Greater speed of data collection
- Availability of population elements”.

According to Iacobucci and Churchill (2005), the following six-step model is necessary when drawing up a sample:

Step 1: Define the target population

Step 2: Identify the sampling frame

Step 3: Select a sampling procedure

Step 4: Determine the sampling size

Step 5: Select the sampling elements

Step 6: Collect data from the elements

So, in this study, the sample was selected from a population of four public institutions of higher learning. An alphabetical list of all the third year and postgraduate accounting students per institution were drawn according to their surnames and the same procedure was followed for the academics responsible for teaching accounting to these students. Out of each list, approximately five students and five lecturers were selected per institution.

The sampling frame provides a working definition of the target population. According to Kothari (2004:189), “a sampling frame refers to the inclusive record of elements from which a sample is drawn”.

The Academic Registrar or Deputy Vice-Chancellors for Research and Innovations of all the four public institutions of higher learning in KZN granted permission to conduct the interviews with staff members and students.

4.8 SIGNIFICANT ENHANCEMENT

Participant enrichment refers to increasing the number of participants in the research. According to Leeh (2006), the larger the sample, the more reliable and valid the research findings will be. Therefore, in terms of this rationale, the sample used for this study was limited to four public higher education institutions, where 10 participants from each institution were selected. A total of five academics and five students per institution were chosen to participate in the qualitative study. Thus, a total of 40 participant interviews were conducted.

4.9 RESEARCH STRATEGY

“Research strategy is how the current researcher intends to carry out the work” (Saunders, 2007). According to Saunders (2007), “the strategy can include a number of the different approaches, such as experimental research, action research, case study research, interviews, surveys, or a systemic literature review”. Different research strategies can be utilised for exploratory, descriptive and explanatory research (Yin, 2003). No research strategy is by any way superior or inferior to any other. According to Saunders (2007), to allocate to one approach or the other is unduly simplistic. According to Yin (2003), different strategies include:

- Experimental
- Action Research
- Case study
- Interview
- Surveys
- Literature Review

For this portion of a current study, the investigator will unpack the case study, interview and survey approaches.

4.9.1 A CASE STUDY APPROACH

Case study research is the assessment of a single unit to establish its key features and draw generalisations (Bryman, 2012). According to Robson (2002), Du Plooy (2014) and Msweli (2015), the case study research method as adopted for the four institutions is an empirical enquiry that investigates a contemporary phenomenon within its real-life context using multiple sources of evidence.

The case study strategy affords a rich understanding of the context of the research and the processes being enacted (Msweli, 2015). Hence, such a study method permits a deep exploration within a natural context and provides a full and thorough understanding of the particular and lived experiences of the participants in the research enquiry. The aim of the case study mode is to represent the case authentically and, in this process, to discover symbolic realities that amplify “the unique voice of those whose experience in and perspective on the world is unknown, neglected or suppressed” (Gomm, 2000). According to Gomm (2000) and Yin (2009), the following are the common features of case study:

- In-depth study of a small number of cases, often longitudinally (prospectively or retrospectively).
- Data on the many features of each case is collected and analysed.
- Cases are studied in their real-life context; understanding how the case is influenced by its context is often of central interest to case researchers.
- Cases are naturally occurring in the sense that they are not manipulated as in an experiment.
- The use of multiple data sources such as interviews, observation, archival documents and even physical artefacts to allow for the triangulation of findings.

“Case study is mostly associated with qualitative research and qualitative data, but this need not be so and quantitative data can readily be incorporated into a case study where appropriate” (Rose, 2014). The case studies have been used in many different areas of management research, including strategy, information systems, innovation and organisational change, reflecting the versatility of the design. Case studies’ ability to investigate cases in depth and to employ multiple sources of evidence makes them a useful tool for descriptive research studies with a focus on specific situations or contexts where generalisability is less important and in applied research, for example in the description of the implementation of a programme or policy. It answers ‘how’ and ‘why’ questions.

A case study can also be utilised to research questions about the process because the use of multiple data sources supports the retrospective investigation of events, similar to the part of the study at hand (reflexive praxis). “Many case studies take a more inductive or abductive approach” (Rose, 2014). Within those circumstances, Walsham (2003), clearly suggests that the theory is commonly used in one of three ways in case study research:

- As an initial guide to design and collect data to create a theoretical framework which takes account of the existing knowledge in the area.
- As part of an iterative process of data collection and analysis, the theoretical understanding is modified in light of the data findings.
- As a final product of research.

The use of case studies yields “findings which may be considered more compelling and robust”. Case studies allow theories to be better grounded in more varied evidence, with the advantage that they allow for cross-case comparison. Another option is to adopt an embedded research design, where attention is concentrated on the sub-units within a single case (Yin, 2009). Therefore, the researcher’s decision to select four public higher learning institutions in KZN is justified to obtain results for comparison and deliberation.

4.9.2 SURVEY METHOD

According to Du Plooy (2014), “survey as a data collection tool consists of a series of questions designed to gather information about a relatively large group of people”. It is well-known as a popular research tool that is often utilised to gather demographic information as well as people’s attitudes, opinions, impressions, levels of satisfaction and so on. Hence, this tool often provides a quantitative or numeric description of the trends, attitudes and opinions of a population by asking questions of a sample of respondents and then generalising the results to the population from the sample of the selected respondents (Du Plooy, 2014). The emphasis in the data collection in survey studies is on structured indirect observation, questionnaires and interviews. A simple survey is intended to describe a phenomenon. No variable is manipulated and no relationship between the variables is determined. Moreover, simple descriptive surveys are used for accurate information about the characteristics of particular subject groups, institutions, or situations or about the frequency of a phenomenon’s occurrence (Brink, 2002). Krishnaswami and Rangantham (2007) list the following as the advantages of the survey method:

- It allows versatility by ensuring a practical way of collecting many types of information;
- It facilitates drawing generalisations about large populations;
- It is flexible enough to permit the use of various methods of data collection, such as observation, interviewing and mailing;
- It sensitises the researcher to unanticipated or unknown problems, and

- It is useful instrument for verifying theories.

Hence, the empirical investigation for this study will involve a three-pronged research strategy. First, interviews will be administered to the teachers within the accounting discipline, second students within the discipline in KZN will be interviewed and lastly a reflection of the researcher's actions as the practitioner within the accounting discipline at KZN will be presented.

4.9.3 INTERVIEW

“Interview is a method of gathering information through an oral quiz using a set of pre-planned core questions. Interviews can be very productive since the interviewer can pursue specific issues of concern that may lead to focused and constructive suggestions” (Shneiderman and Plaisant, 2005). According to Shneiderman and Plaisant (2005), the following are cited as the main advantages of interview method:

- “Direct contact with the users often leads to specific, constructive suggestions;
- They are good at obtaining detailed information, and
- Few participants are needed to gather rich and detailed data”.

With the emphasis of the study being on the socially constructed nature of reality, the working environment has to be created in such a manner that there is an intimate relationship between the researcher and what is being studied and participants can describe or express their feelings and unique individual experiences with teaching and learning accounting in KZN. Such a research environment allows the researcher to observe, investigate and understand the teaching and learning process and further, gather and document the subtleties of participants' experiences through strategies such as participant observation, various written texts, face-to-face individual and focus-group interviews in the social and cultural context in which the working processes occur (Thomas, 2010).

Interviews were utilised to evaluate participants' perceptions of the systemic factors that can influence accounting teaching and learning contexts. This approach best assisted the researcher in developing the case for the role clarity theory by using data collection methods such as interviews and observation to clearly highlight KZN's public institutions' accounting discipline of teaching and learning, focusing on the need to establish whether the findings of one

institution are the same as those of other institutions and then drawing generalisations from the findings.

4.10 DATA COLLECTION

After establishing the research design, it was necessary to select an appropriate method for collecting data. According to Kothari (2018), “there are two types of data, namely, primary data that is collected for the first time by the researcher and secondary data which is collected by someone else which has passed through the statistical processes”. At the top of Kothari’s (2018) list of preferred data collection methods are the observation method, the interview method through questionnaires and schedule. According to Philips and Starwarski (2008), an open-ended interview question is used in situations that only captures beliefs and opinions of the respondents.

Open-ended interview questions were administered to accounting students and lecturers from the four public institutions of higher learning that were sampled to collect data for this study. Interviews are methods of gathering information through an oral quiz using a set of pre-planned core questions.

According to Shneiderman and Plaisant (2005), “interviews can be very productive since the interviewer can pursue specific issues of concern that may lead to focused and constructive suggestions”. Genise (2012) and Shneiderman and Plaisant (2005), cite the main advantages of the interview method of data collection as:

- direct contact with the users often leads to specific, constructive suggestions;
- they are good at obtaining detailed information, and
- few participants are needed to gather rich and detailed data.

Depending on the need and design, the research interview can be unstructured, structured and semi-structured with individuals, or may be focus-group interviews.

The unstructured interview allows the interviewer to pose open-ended questions and the interviewee to express his/her own opinion freely. This requires the interviewer and the interviewee to be at ease because it is like a discussion or brainstorming on a given topic. The direction of the interview is, therefore, not predetermined. “It is able to generate rich data, information and ideas in such conversations because the level of questioning can vary to suit

the context. In this way, the interviewee can be probed more deeply on specific issues as they arise; but it can be very time consuming and difficult to analyse the data” (Thomas, 2010).

In structured interviews, the interviewer uses a set of predetermined questions that are short and clearly worded; in most cases, these questions are closed and therefore require precise answers in the form of a set of options read out loud or presented on paper. This type of interviewing is easy to conduct and can be easily standardised as the same questions are asked of all participants. Structured interviews are the most appropriate when the goals of the study are clearly understood and specific questions can be identified.

The semi-structured method of the interview has features of both structured and unstructured methods and therefore uses both closed and open-ended questions. As a result, it has advantages over both interview methods. To be consistent with all participants, the interviewer has a set of pre-planned core questions for guidance so that the same areas are covered with each interviewee. As the interview progressed, the interviewee is given the opportunity to elaborate or provide more relevant information if s/he opts to do so.

Focus group interviews are regarded as a research method that collects data through group interactions in which participants are encouraged to share perceptions, points of view, experiences and concerns in a non-threatening environment and without any pressure to reach a consensus (Denzin and Lincoln, 2005). Focus groups allow the investigation of a multitude of perceptions in a defined area of interest and are fundamentally a way of listening to and learning from people to acquire ideas and insights (Breen, 2006). According to Denzin and Lincoln (2005), that the focus group interview is less structured compared to the three categories of interviews discussed above. This is because of the difficulty in bringing structure to a group interview; however, “rich data can emerge through the interaction within the group”. According to Preece (2012), “in a group, people develop and express ideas they would not have thought about on their own”.

For the current research, the researcher utilised the unstructured interview as the tool for collecting data from the respondents. Five core questions for students and others for lecturers were drafted for the researcher to use as guidance when conducting the interviews. Interviews aim to collect information regarding the systemic factors that can be used to improve accounting teaching and, in turn, enhance students’ learning. Interviews can be conducted on a one-to-one basis or with a bigger group of participants at the same time if the participants do

not have a problem expressing their feelings or responses in the presence of the others and the researcher at the same time.

In constructing the interview questions, the researcher followed the guidelines for designing the research interview inquiries. As far as Babbie and Mouton (2001:233- 237) are concerned, the guidelines are as follows:

- Keep the questions as short as possible.
- Dodge or duck “double-barrelled” questions which will necessitate the participant to answer two distinct questions with one reply.
- Dodge the adverse items
- The respondent should be someone knowledgeable and able to answer your questions

The interview questions for the accounting students and accounting teachers in this study were made up of open-ended questions. There were two classes of questions available at the disposal of the researcher: closed-ended and open-ended questions. According to Babbie and Mouton (2001:233), “closed-ended questions are when the respondent is asked to select an answer from among a list provided by the researcher”. These types of questions are common for the reason that they offer the greater consistency and standardisation of answers and further are simple to administer. In contrast, open-ended questions allow the participant to offer his or her personal responses to the inquiry. For this research, open-ended questions were administered to detect problematic spaces to establish approaches or strategies to enhance learners’ performance by improving teaching and in return enhance students’ learning in the accounting subject at the tertiary level.

The letters requesting permission to conduct the research in the four public institutions of higher learning in KZN were submitted to the respective institution’s Deputy Vice-Chancellors for Research and Innovations and registrars and the same request letters were submitted to the sampled lecturers. These letters clearly explained the data collection procedure and the main aim of the research to be conducted. A copy of the letter is attached as an appendix. The venue for the interviews was at the institutions where the students and lecturers are based, to limit the costs to be incurred by the respondent. The researcher started by creating an unrestricted and friendly atmosphere for the respondent, by presenting himself and describing the goals of the research. The interview took approximately 15 minutes per respondent and the researcher thanked the respondents upon completion of the interview.

The data collection lasted eight full days, two days at each institution of higher learning. The first day was allocated to academics and the second day to students. The researcher used the office of the accounting teacher as the venue for the interview at MUT. In the case of the other three institutions where the researcher is not an employee, an office or a quiet room was requested to conduct the interviews.

4.10.1 DATA ANALYSIS

Data analysis is a process whereby, as the investigator, I attempted to brand the data that was collected. In this research on the systemic factors influencing teaching and learning in accounting within the KZN public institutions of higher learning, the investigator utilised the qualitative technique of data analysis. Based on the respondents' responses, the researcher arranged the data into various themes.

The transcripts are viewed as selective constructions that reproduce aspects of the conversation that are transcribed in a "manageable" way that is "simple to write, easy to read, easy to learn and to interpret" (Von Steinke 2000:327). In this study, data were analysed using the five-step process of content analysis (Blanche et al., 2006:322):

Step 1. Familiarisation and immersion.

Step 2. Inducing themes.

Step 3. Coding.

Step 4. Elaboration.

Step 5. Interpretation and checking to ensure data quality.

"Following these steps in data analysis enhances the thick description" as cited by Geertz (1987). The data is reconstructed through "inter-individual and intra-individual validation processes" (Yin, 2002:45) and the "constant comparison method" (Strauss, 1987:12) then the themes are crafted. These methods ensure that quality criteria are applied in this study, such as confirmability, credibility, transferability and trustworthiness.

According to Bilken and Bodgan (2013:147), "data analysis is an efficient tool of searching and arranging the interviews, transcripts and other materials that the researcher builds up to allow make the relevant findings". The data that was gathered by the researcher in this study was categorised under different headings and as this process continued, common patterns were

identified. Basically, data analysis is a process of breaking up manageable themes, patterns, trends and relationships.

The researcher transcribed the information obtained while recording the interviews using an audio recorder. The interview transcriptions were then analysed and similar topics were grouped into categories, which were used to code each interview with the respondent. The information was then assembled for each coded category across the interviews.

4.10.2 DATA INTERPRETATION

According to Stead and Struwig (2011:173), “data interpretation is a process of giving meaning to the raw data and it does not entail simply reporting data, but it provides the reader with a reasonable insight that would not have been obvious at first”. Under data interpretation, in this study, the researcher explained the findings, relating them to the existing framework of higher education accounting discipline, and arranged the patterns in a logical way.

Like in all studies, the main data forms the substance from which meaning is extracted through analysis and interpretation. Creative holism, which is a form of critical systems research, focuses on determining a logical starting point for informed action to bring about improvement in a situation. Hence, the heuristic device most often employed is that of drawing on a metaphor. The use metaphor brings to light dominant issues and articulates the primary concern. Therefore, the utilisation of the metaphor is a form of creativity that is used in critical systems thinking, including creative holism, to facilitate the enquiry. The dominant metaphors that are drawn on are the machine, the organism, the brain, a culture and a political environment. Therefore, the question to ask is, “is the problem one that is about production (the machine) or is it about entrenched behaviours (the culture) or the power (the political aspect)?” Hence, this will assist in the determination of the primary concern for engagement.

The other form of dominant analysis is in the form of designing and drawing models representative of systemic action. For this research, this was illustrated by referring to the root definitions: human activity and viable systems models.

4.11 ETHICAL CONSIDERATION

“The principle of justice in research speaks to fair distribution of the burdens and benefits of research in the selection and recruitment of participants” (Mastroianni and Kahn, 2001). The principle of beneficence speaks to the maximising of benefits and the minimising of risks in

the research process. Therefore, the researcher adhered to the two common guidelines which say:

- (a) Avoid harm, and
- (b) Maximise the likely advantages and reduce likely harm.

According to Cassell (1982), “we must actively attempt not only to avoid harm, but to benefit those studied, to augment, not merely respect, their autonomy”. Therefore, this being a higher education study, the researcher interacted deeply with the participants, thus entering their personal domains of values, weaknesses, individual perceptions and the like to collect data. Silverman (2013) reminds researchers that they should always remember that while they are doing their research, “they are in actual fact entering the private spaces of their participants”. Understandably, this actually raises several ethical issues that should be addressed during and after the research has been conducted.

Ethical issues were considered by the researcher when conducting the interviews. This was achieved by the investigator initially explaining the goals of the study or enquiry to respondents, followed by how it will assist in easing the current challenges in teaching and learning within the accounting module. Clarification was also given regarding voluntary participation in the research. This was done to protect the respondents from intimidation. The researcher also reassured the respondents regarding the confidentiality of the findings.

The researcher-maintained objectivity during the interview. To protect the confidentiality of the data, the researcher stored it securely on a password-protected laptop and on a locked cell phone. Individual damage or detriment towards modules utilised within the study was avoided and the research findings were presented honestly without any distortion.

The participants were cautioned about the following issues:

- Informed consent (informing the participants about what is involved);
- Harm and risk (that the study will not hurt the participants);
- Honesty and trust (the researcher was truthful in presenting data);
- Privacy, confidentiality and anonymity (the study would not intrude too much into group behaviours); and
- Intervention and advocacy (what will the researcher do if the respondents display harmful or illegal behaviour).

Therefore, the researcher has the obligation to respect the rights, needs, values and desires of the informants.

A researcher intending to conduct the research under the auspices of each of the four universities completed the relevant ethical issues checklist for research approval.

The three basic principles of research, namely, respect, beneficence and justice were upheld. The philosophical paradigm of ‘enhancing teaching and learning’ resonated throughout the research structure. Ethical consideration was enforced by the researcher throughout the process of this research. Starting from the conceptualisation and design of the study, where a risk-mitigating strategy was enforced. The interview instruments were from a reliable trustworthy sources as cited in the methodology.

4.11.1 TRUSTWORTHINESS, VALIDITY AND CREDIBILITY

According to Hill (2012:175), “qualitative research should be credible, transferable, dependable and confirmable to evaluate trustworthiness”. This research followed the qualitative methodology as a choice of approach.

Trustworthiness refers to the claim of the researcher to have used appropriate, adequate and replicable methods and to have correctly captured the findings (Hill, 2012:175). According to Hammond and Wellington (2013:147), “the trustworthy account is one that is confirmable, credible, transferable and dependable”. However, qualitative studies are usually based on smaller, non-random samples. Therefore, these evaluation criteria of trustworthiness cannot be strictly applied to the qualitative paradigm, particularly when the researcher is more interested in questioning and understanding the meaning and interpretation of a phenomenon. Therefore, assessing the accuracy of qualitative findings is not easy. However, several possible strategies and criteria can be used to enhance the trustworthiness of the qualitative research findings. According to Thomas (2010), trustworthiness is, hence, the term used in qualitative research as a measure of the quality of research. It is the extent to which “the data and data analysis are believable and trustworthy”.

According to Guba and Lincoln (1981), “trustworthiness of qualitative research can be established by utilising four strategies, such as:

- Credibility,
- Transferability,

- Dependability and
- Conformability”.

The above four strategies are constructed parallel to the analogous quantitative criteria of internal and external validity, reliability and neutrality. Each strategy in turn uses criteria like reflexivity, triangulation and dense descriptions. I, the researcher, fully take cognisance of this argument and prefer to use the term ‘trustworthiness’ as it is used by several others, to cover all the strategies mentioned above.

Validity also “refers to the accuracy and trustworthiness of instruments, data and findings in research” (Bernard, 2013:45). Evaluation validity is concerned with the correspondence between how representative the evaluation results are and how the evaluated activities will be performed in the real world (Adams, 2008). According to Adams (2018), four types of validity must be considered in the design and evaluation of research. They are internal validity, construct validity, external validity and statistical validity. Bernard (2013:46) cited that “for the research methodology to have any integrity, there is a need for the data quality to have the following characteristics: validity and reliability”. According to Warriar (2011), for the process to be reliable, it has to be repeatable and the results must be applicable. The validity of this research was preserved by carefully defining the population and the samples that represent it. Validity was established by conducting the interview with the respondents and using the software to determine whether the interview questions really measured what they were supposed to measure for this study.

For the action research, methods for clarifying and communicating the meanings of my embodied values as an accounting practitioner will include the process of ‘empathetic resonance’ in which the visual data of my practice is included in my claims to have clarified my values. These claims, along with the validity of my explanations of influence, are strengthened through the application of validation to the following questions derived from Habermans’s (1976) criterion for social validity: How can I improve my students’ learning within accounting?

In this study, credibility was achieved through the research questions, data collection techniques, the literature review and the data analysis to make valid arguments and recommendations about the systemic factors that can improve accounting teaching and eventually enhance accounting learning in KZN to equip the graduates with the content

knowledge and the adequate skills necessary for the accounting world. The researcher has given much attention to listening and doing less talking to permit the research respondents to express themselves fully. The researcher also audio-recorded all the interviews.

As far as transferability is concerned, the researcher explained in detail the context of the research and any assumptions that were found to be central to the research. The research steps are also clearly explained. According to dependability, the researcher has made it easy for future researchers who are planning to repeat this research by reporting everything in detail. As far as conformity is concerned, the results or findings are clearly supported.

4.11.2 ADMINISTRATION OF THE INSTRUMENT

Sekaran and Bougie (2010) state that interviews can be administered “personally or skyped”. According to Bowling (2015), the “interview is one of the main data collection instruments”. In this investigation, the interviews were captured by the researcher.

4.11.3 THICK DESCRIPTION

It is a procedure used in qualitative research to afford validity and reliability to a research study. Thick description is concerned with describing the setting, the participants and the themes of a qualitative study in rich detail. Thick description has been used in this study in the presentation of the qualitative research findings where the actual words of the participants have been constantly noted. The purpose of thick description is to create “verisimilitude”, meaning statements that produce for the readers the feeling that they have experienced, or could experience, the events being described in this study” (Mafuwana, 2010). The idea behind utilising thick descriptions in reporting one’s findings is to provide as much practical detail as possible for the readers. Thick descriptions also enable the readers to make decisions about the applicability of the findings to other settings or similar contexts (Mafuwana, 2012).

4.12 ANONYMITY AND CONFIDENTIALITY

“Confidentiality and anonymity are important in terms of gaining access to institutions and individuals, as well as access to identify important findings for exploration” (Saunders, 2007:187). All interview measuring tools did not require names to be filled in on individual responses. The participants received a letter of information that detailed the information clearly and gave them a written guarantee at the time of making the request for access. Once initial access had been granted, the anonymity and confidentiality of the participants were assured by

personal delivery and interviews. All interview responses were anonymous, as no names of the respondents were mentioned.

4.13 THE ROLE OF THE RESEARCHER

According to Wood (2012), “in formal research, the researcher stands central to the data collected”. I will collect the data by means of a structured informal interview. The following implications are relevant for the role of the researcher:

- “As the primary instrument of data collection and analysis, the researcher should become immersed in the phenomena under investigation” (McMillian and Schumacher, 2000).
- “As an active participant in the research, the researcher should adopt an exploratory, non-judgemental orientation by trying to learn what is going on in particular situations or contexts and, through analysis and interpretation, arrive at an understanding of the distinctive orientations, perspectives or beliefs of the people concerned” (Biggerstaff and Thompson, 2008; McMillian and Schumacher, 2000).
- “Introspection and acknowledgement of own biases, interest, perspectives and values are typical reflexive qualities of a good qualitative researcher” (Creswell, 2003).

Therefore, parts of the following chapters are motivated by the constant communications and conversations between me as the researcher and the learners as participants during the period of their studies at MUT, which is the university where I am currently practising as an accounting teacher. This was pre-authorised by obtaining ethical clearance from the Deputy Vice-Chancellor, Research and Innovations, when I provided the overview of my research project to her through the Ethical Clearance Committee. Therefore, in the first contact session with the students, as the researcher, I explained the research project to them and requested that we enter into an agreement with respect to my working with them and using their participation to provide the data for the research. The students and I agreed that I would not personalise any data and that they would have access to and the right to critique my work. My primary contact with these students was through my role as the teacher of the subject that I was teaching them and the coordination duties allocated to me by the head of the department, as well as the ongoing mentoring support that I provided to them. The name of the subject was Financial Accounting III. I committed myself to teaching them fairly and assessing them accordingly and

not being biased during the contact sessions. This arrangement was a mutual agreement between myself and the learners that I was lecturing.

The other part is the interpretation of the findings and recommendations after the interviews with the accounting lecturers and students.

Therefore, in this study, the researcher declared the assumption that higher education accounting teachers can add value to the learners' intended outcomes. This assumption is gleaned from the extensive literature review conducted and bearing close reference to Gilbert's (1997 b; 1998a, b and c; 2001; 2004) and Farrell's (2013) studies.

4.14. CONCLUSION

This chapter dealt with the research methodology that was utilised in this study utilising the research process onion to inform the research question. "It also indicated how the living theory approach is consistent with systemic thinking and locating the living research within the conceptual framework development" according to Jackson (2003). The researcher also referred to creative holism and defined how the data was gathered, evaluated and interpreted, and the techniques that were utilised. In addition, in this chapter, the data gathering instrument (structured interview) and the sample were also deliberated and the exhaustive framework for the process to be observed was also provided. This research study, together with its propositions and recommendations, has opened a window of opportunity for potential areas for future research. In my view, a further study with a bigger sample size and population, such as considering institutions of higher learning outside of KZN can enhance this study's findings. The next chapter of this study deals with the presentation and discussion of the results obtained from the study both through the living theory approach and the interviews with accounting lecturers and students.

CHAPTER FIVE

RESULTS AND DISCUSSION OF THE PRIMARY DATA

5.1 INTRODUCTION

This chapter articulates the results and also unpacks the findings obtained from the interviews and reflective observation in this study emanating from the number of years that the researcher has been lecturing these two undergraduate subjects at the institution of higher learning (Mangosuthu University of Technology). The interviews and reflective assessments were the primary tools that were utilised to gather data. The interviews were conducted with academics and students who were involved in the accounting disciplines from four Kwa-Zulu Natal public institutions of higher learning (MUT, DUT, UKZN and UNIZUL). The data collected from the respondents and the researcher were analysed by the researcher. The results will be presented in themes since this is a qualitative study.

The utilisation of living theory with a constant comparative analysis of data is a direct and indirect call to the individual respondents to pinpoint their beliefs, understand and change the existing circumstances through the utilisation of their thoughts and actions as a challenge to the present status quo, especially as their professional lives are based in their belief in transformation and social justice. The dynamics of the existing situation, relations and realities as faced by the academics pose serious dynamics, concerns and challenges in key landscapes that are an integral part of their lives on a daily basis. The teaching and learning processes based on deep knowledge and innovation demand the planning and implementation of a new, fresh and imagination-based approach toward the curriculum and the teaching methodology that are the beginnings of an intellectual path that leads to the highest levels of knowledge and understanding for all students. New, well-researched and seriously debated and agreed upon curricula are the only exodus for the existing realities in the field and students' past and present learning experiences. A thorough, innovative, well-planned and implemented curriculum as an integral part of thought and lived education culture and praxis is a major contribution to better future advances towards the praxis of accounting and all its dimensions.

The researcher's objective or purpose in advocating awareness of self or self-study in the two subjects is purely to promote or encourage the university lecturers to deeply deliberate or ponder over their professional day-to-day practice within the university, views and activities to produce new ways that emanate from different perspectives as a result of the current generation

of students they serve. I anticipated that this research on self-study would create new thoughts regarding the learners' educational and specialised training. In the current study, the collection of stories regarding this interpretation highlights certain questions and interests that university lecturers highlighted regarding their own learning, along with certain advantages. It also demonstrates how to create self-awareness of pedagogical methods established through communication with learners in the field of financial accounting.

The present empirical research project is founded on an understanding of educational praxis and living theory, as well as systems planning. It is basically rooted in qualitative research and empirical paradigm. Its findings were based on a high number of 40 respondents with knowledge, understanding and a life's experience of academia, research, curricula in the accounting field, teaching knowledge, curriculum, the profession and the future. However, the first important section of the chapter is based on a few 'quantitative' but extremely relevant details associated with the diversified sample of interviewees, the research instrument and the recipients, namely, students and academics. The students' statistic reliability and their personal data completed the present section. These elements are important in the domain of the empirical study that unfolds.

To my way of thinking, living theory is about the individual challenging the status quo, predominantly from the perspective of social justice. The quest posed by the lecturer concerns learning how to approach the curriculum and teaching methodology for the maximum benefit of the student given the contextual reality of the students' past learning experiences and the contribution they will make in the future through the practice of their profession.

This means that the foundation upon which the living educational theory of professional practice is and needs to be constructed is directly related to the academic's and researcher's zest for teaching, learning and research, and the key questions associated with the ways, means, relationships, functions, structures and processes to implement the practice at all levels. The significance of 'me' among my colleagues and leaders is just a living contradiction in a life full of problems and challenges as the thirst for depth in the understanding of all epistemological issues that are directly and indirectly related to validity, values and generalisability that are researched, discussed, analysed and dissected from the living perspective. As Whitehead (1987) reported, it is difficult to examine deeply the existing processes of "gaining academic legitimation for living form of theory". Such processes need to be examined systematically in

a well-planned and examined method that is rooted “in terms of the politics of truth within our institutions of higher education”.

Within this way of thinking, planning and acting, the realities of teaching accounting are directly related to the deep knowledge of the academics and researchers, which is associated with their educational development and continuously subjected to leaderships students fellow academics and researchers as well as the public criticism (Whitehead, 1985).

Undoubtedly there is no serious assumption, belief, or assurance that each academic or researcher will not at one stage, or another ask themselves the key question ‘what are the best ways or/and means to improve my practice and my career? This means that for this to become a living reality, the accountancy professors, lecturers and junior lecturers have to be instrumental in the elevation of the subject and its realities for the way forward (Whitehead and Foster, 1984). The practice needs to see elevation at all didactic and knowledge terrains. Such a process based on a systemic reflection is instrumental in the direct provision of insight into the nature of the explanations, descriptions and hidden realities that will be accepted as epistemologically rooted valid accounts of an academic’s educational development. These are the thoughts that make me believe that living educational theory is the most important method to realise these existing realities (Whitehead, 1987). Whitehead’s (1985) idea that all academics for some years need to continue a thorough investigation into their own educational development as the subject matter of teaching and research and its improvements a necessity throughout the years. This is because these are realities that are instrumental in paving the way forward “as they question themselves on how they are improving their practice” (Whitehead, 1987:95) and their knowledge and development of their science.

Breaking into public conversations in this study: In this study, as the researcher, I partly discovered my learning as a new higher education lecturer educator-researcher within the arena of educational lecturer education within the country (within the accounting discipline). Throughout my personal story of ‘self-study’, I simplified my personal reasoning regarding lecturer educational teaching and researching. While defining the story of my ‘self-study’ practice, I came to the realisation that I intend to move beyond personal research to engage in a dialogue regarding teaching and research within the context of accounting academic lecturer education in the country.

5.2 The research instrument

5.2.1 THE SAMPLE

This research study had a sample size of 40 participants. Interviews were conducted with five academic staff members and five students from each of the selected institutions. These interviews were conducted via Microsoft Teams.

5.2.2 THE STUDY METHOD

The study method comprised 50 pieces divided into three categories to be asked from three classes of respondents, as illustrated below and the data was collected via MS Teams interviews:

- A. Students
- B. Academics
- C. Reflection

5.2.3 CREDIBILITY

The scope of the current study was restricted to KZN institutions of higher learning that offer contact learning such as MUT, DUT, UKZN AND UNIZULU. Data gathering was done by sampling 10 participants from each institution made up of five academics and five postgraduate accounting discipline learners.

5.2.4 TRANSFERABILITY

The findings of the data collection can be generalised to any institution of higher learning in South Africa that is offering contact accounting discipline learning.

5.2.5 TRUSTWORTHINESS

This research findings' validity can be defended at any point by the researcher when challenged simply because the sampling was spread to all the institutions of higher learning in KZN that offer accounting discipline qualifications using the contact teaching method. The views of the lecturers and senior students were obtained from all these institutions.

Table 5.1 below represents a total of all the items which represented the MS Teams interview questions for academics across the four universities:

Table 5. 1 Score for all the items that constituted the MS Teams interview questions for academics

		N	%
Interview Questions	Valid	20	50
	Excluded	0	0
	Total	20	50

Table 5.2 below represents a total of all the items which represented the MS Teams interview questions for students across the four universities.

Table 5. 2 Score for all the items that constituted the MS Teams interview questions for students

		N	%
Interview Questions	Valid	20	50
	Excluded	0	0
	Total	20	50

5.3 Section A: Demographics

This section presents the summary of the characteristics of the student respondents. The gender, age, race, the university enrolled at and the level of study are described. Table 5.3 below clearly describes the overall student respondents population distribution according to the university of study:

Table 5.3 describes the student respondents population

Table 5. 3 Students Demographics

		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 : Indians	1 0	1 3	5
	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

5.4 Challenges in the context of teaching and learning accounting

Most importantly, one should never lose sight of the fact that access to university learning improves lives and enhances self-knowledge and employment opportunities, especially with the accounting qualification being one of the most in-demand skills in the working market and also promoting civic participation. 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.”*

Such a statement puts the realities and truths of educational living practice into a perspective that is relevant to both students and academics. This relationship and living perspective and reality are rooted on several real issues that are fundamental to building or destroying relations, commitments, behaviours, understanding levels and future. A key issue related to such living conditions is the relationship between academics and students in respect not only of the terrain of teaching and learning but also of the academics' knowledge regarding the realities and challenges facing the students, the newcomers, those in the middle roads of the journey, those in the last year of their undergraduate studies and those struggling for their first post-graduate diploma. The living realities of academics and students are the foundations of successes or failures in the processes associated with teaching and learning.

The content and context of Interviewee Eight have been confirmed by significant debates on the issue of several decades related directly to the state of accounting education. These debates included concerns regarding the utilisation of transmissive models of teaching and learning at all levels associated with accounting as a science and a topic in terms of its relationship with the development of students' generic skills, the introductory realities and subjects that have throughout years been the target of considerable criticism (Keddie and Trotter, 1998:172-173)

Research has shown that over the years, the narrow content and technical focus of subjects associated with university-taught accountancy have both come under serious attack. Such a reality, which has been researched thoroughly has both direct and indirect negative effects on the quality of students' learning experience depending on the outcome of teaching and learning experiences and the influence of the academic staff in the learning and teaching

processes. Such an experience could lead to several negative perceptions among the students regarding the subject of accounting and most especially the subsequent choice of major and career (Kern, 2002:237-238).

The living theory is the root of the examinations of the problematic issues associated with the deep research examination of fundamental issues associated with accountancy as a social, economic and financial reality and ‘accountancy’ as a learning and research tool. “This means at a number of teaching, learning and research levels, the wide variety of such issues need a rebuilding exercise in an effort to recreate and/or renew seriously an innovative profile of the existing curriculum of introductory accounting subjects” (Kimmel, et al., 2003).

These realities have been instrumental in the dissection and cross-sectional analysis of subject outlines and textbooks and a cross-sectional survey of the objectives, content and teaching delivery strategies of these subjects throughout the world. The present research is particularly original because of the existing climate of universities internationally and in South Africa, especially those that are under investigation. The realities are those distinctions in teaching and learning “can be made not only on the basis of notions concerning ‘old’ (or traditional) and ‘new’ curricula and teaching methods, but also between ‘old’ and ‘new’ universities” (Lovel, 1992:21-22; Marriott and Marriott, 2003:115-116; Diller-Haas, 2004:60-61; Dobbins, 2005:8; Ferguson et al., 2005:26-27).

A number of crucial components leading to a deeper understanding of the foundations of teaching and learning are associated with the important processes and products of deeper learning practices. However, these practices are not elements of an ideal environment but of a living one. Motivation on the part of academics and students is a crucial influence on students’ learning engagement. How many academics have really questioned how many of the 180 students attending lectures every day had a proper breakfast? How can these 180 third-year students advance their problem-solving skills in the case of a learning goal associated with a bank bankruptcy in Accounting III?

In essence, the living realities of students and academics are founded primarily not necessarily on students’ engagement in what can be called deeper learning and understanding through everyday activities, but also on everyday living realities. Such realities are instrumental in shaping learning mindsets that are rooted in everyday life experiences, leading to social and psychological attitudes towards learning and present and

future attitudes towards academics, accountancy and the academic and learning world at large.

The living creation of academic and scholastic minds of young students is an integral part of the very deep learning processes build crucial life and learning variables. Motivation in terms of social and psychological variables is very important, as are instruction-based realities and activities, as are school experience, children's and youth's life realities, a real understanding and sense of self and a deep belief in the value of tertiary education as a key foundation of a better future.

The university leadership and the academics who teach and conduct research are instrumental in the processes of building the living attitudes, behaviour, ideas, knowledge and skills of the students and developing the ideas, tactics and strategies that will play a role in shaping appropriate student performance. Focusing, then, on academic performance could or should ultimately lead to higher levels of new and productive knowledge, opening the doors of the future to higher educational attainment and success. Such a focus on excellent academic performance is, directly and indirectly, related to academic performance through continuous and careful attendance, increasing hours spent studying their learning material and improvement in class or digital class participation, among other key physical needs mentioned earlier. A living life of intensity, perseverance, continuous effort and appropriate and adequate diet and sufficiently comfortable housing conditions are all important as is the quality of teaching materials and its scientific delivery.

Within this general outlook and context, an important main concern that leads to challenges in the context of teaching and learning accounting is the disconnect between the Department of Basic Education and the Department of Higher Education and Training whereby students who come to the university do not meet the required standard because of the disconnect between the curriculum of these two departments which has frequently called for students to enrol in the bridging course for a year to eliminate that articulation gap that students come with to the university. The Department of Higher Education's, accounting disciplines receive under-prepared students from grade 12 and that is because others started financial accounting in grade 11; therefore, these students do not have enough knowledge (under-prepared input) of the subject matter, which will either lead to students dropping out or taking longer to graduate. Bearing in mind, the above reminds us of the truth that an existing academic environment plays a crucial role in the shaping of

students' abilities, ideas, attitudes abilities, interests, opinions, attitudes and activities. The same living reality is related to academics, as an institutional and organisational well-structured environment is of key importance for the development of new and advanced competencies, the increase of motivational levels and the very often substantial financial and professional rewards of lecturing and studying as well as investigation achievements. In many ways, then, a university environment plays an important role in shaping the professional and personal interests, perceptions, increased competencies and values. It is these realities that have also played a crucial role in terms of the learners' experiences in terms of shaping behaviours, personality, interests, new ways of life 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.*

Within the above context, the living connection and interaction of the student with the academic teacher is a crucial element of success and the foundation of mutual success in common but different living challenges, aims and objectives. Students count on their academic teachers to do their best so they can learn and move forward in their lives while

academics expect their students to excel, hence they are or feel obligated to give their best. To give their best, they need to be well prepared, knowledgeable in new research findings and committed to excellence. Such a student-academic 'alliance' or understanding leads to outcomes that are rooted and shaped by such everyday relations.

The purpose of the research was twofold: (1) to provide a benchmark against which universities can compare their own curricula and which may also provide useful information to the professional bodies and (2) to assess if there are apparent differences in the way particular groups of the universities have designed and delivered the initial subject in accounting. The results provide a range of information for benchmarking accounting subjects in terms of learning objectives, subject orientation, topics, assessment and innovations in teaching delivery and learning strategies. The results also indicate that curriculum and teaching and learning strategies across 'new' (mostly known as Universities of Technology) and 'old' (traditional Universities) universities are generally comparable, which makes it possible for students to switch from one to another while still pursuing qualification or to further their studies.

It is important for the living behaviour of the students to be welcome and acceptable to the academics in terms of engagement and involvement and the continuation and quality of this relationship shape the results in terms of the students' academic achievement. In this relationship, active learning is transformed into living learning because the attempted living transformation becomes an integral part of the learning process shaped by both groups' life experiences, beliefs, perspectives, learning capabilities and future vision of success. The living relationships ultimately lead to a new understanding of their own lives and dreams for the better.

Students in many ways plan their own lives based on several beliefs, ideas and ideals, as well as societal and cultural understanding and historical and present background and beliefs. Different institutional settings play an important role. The majority of MUT students are rooted in the amaZulu traditions and way of life; they have peri-urban, semi-rural or rural backgrounds and come from families belonging to the lower middle and poor social classes. These social and economic realities cannot stop students from becoming socially educated and involved actively in the living praxis of learning in different settings that they have not seen before.

Educational living praxis such as making the best choices among friends and colleagues in a collective learning group and exchanging knowledge, ideas, beliefs, books and notes with selected groups are important in the students' living learning praxis. It must be understood, however, that such a living experience cannot be transformed into an educational praxis without the academics' contribution to a well-planned, designed and implemented quality of teaching instruction that leads to excellence in learning.

Other teaching and learning challenges in the accounting discipline are created by students who are in the discipline simply because their parents or siblings suggested it because the qualification is lucrative.

Other teaching and learning challenges in accounting discipline are created by the students who are in the discipline simply because it was suggested by their parents or siblings because of the perception that the qualification is lucrative. Whereas others are overwhelmed with chores at home because of the social factor, where a student is part of a child-headed household. These students have to balance studying and taking care of their siblings at the same time. Other students will have to travel long distances because they are taking care of their parents or grandparents. Living on campus or near the campus is impossible because that will mean those parents are left unattended, but that condition affects students' performance. Other living, teaching and learning challenges are created by the fact that some students have to work shifts and study at the same time. When the work shift clashes with classes, that means they cannot attend school and that impacts performance because if you spend a certain amount of time on the part-time job that you are forced to do to support your studies or home that will mean psychological energy will be spent worrying and being preoccupied about funds and then you will have very little time to fully immerse yourself, both physically and psychologically, into your studies.

The sad part about these challenges is that they have a huge impact on the students' completion of the course because it is a public knowledge that if one does not have a strong accounting background from high school, it will be difficult if not impossible to adjust and pass at the university level since that person tends to resort to cramming in the hope of passing and getting out of the system. Unfortunately, they struggle to adapt to the level at which the subject matter is pitched at university.

The other cause of the teaching and learning accounting challenges emanates from the fact that most if not all the people who teach it are not teachers by profession since the entry requirement to be a lecturer at any university is a master's degree. They do not have pedagogical training, but their master's qualification landed them in academia and as a result, they have to focus on the four pillars of higher education institution namely research, teaching and learning, community engagement and administration. As academics, you are expected to do your research, teaching and learning, community engagement and administrative work, but fewer people care about how you teach better. How should you be teaching and what is the best practice for teaching the discipline currently? Hence, you find academics referring to how they were taught and the methodology that was used when they were taught, but since the audience has changed you find that even the style of teaching should change as well.

I only express such thoughts based on the knowledge and understanding developed throughout the history of my own experience of living educational theory through action research and inquiry directly emanating from colleagues at all levels and students-- the key producers and actors of educational praxis. The story of the present exercise will not produce new knowledge, but most importantly will elevate my own knowledge levels through the integration of opinions, attitudes, beliefs, knowledge and ignorance that in the end will be instrumental in shaping my actions, thoughts and initiatives, both in the processes of teaching and learning as well as research. Research shapes and reshapes my thoughts, actions and praxis through a continuous increase of my accountability, better understanding of the particularities of all levels of academic and educational praxis as well as the relationships, similarities and differences between individual and collective responsibilities, duties, challenges and problems.

Accountancy is a science, a professional terrain, a competitive landscape, a career-shaping path, an intellectual challenge, a teaching and learning reality with a number of angles and difficult disciplines and knowledge-based edges such as management accounting, financial accounting, managerial accounting, cost accounting, auditing, tax accounting, accounting information systems, fiduciary accounting, forensic accounting, public accounting and government accounting. In addition, there are always opportunities for highly skilled accountants to become consultants, both in the public and private sectors. All these are choices and additional challenges for both the academics and the students as the science as such encapsulates a wide variety of topics and

professional choices that demand new research because of the expansion of both the scholastic and professional practices at all knowledge levels.

These realities make the students' and the academics' choices more challenging because, besides the living difficulties of the curriculum, all of them have to make both knowledge-based and profession-based decisions because they have to plan and become acquainted with the fundamentals of the qualifying final examinations known as FQE, which has been dominated for many years by the professional organisation, SAICA, which represents chartered accountants. For many years, being a chartered accountant was considered the pinnacle for most, if not all, accounting graduates, all before the living realities of academic praxis during the era of the 4th Industrial Revolution and the COVID-19 pandemic realities.

These facts that have changed lives very radically point to the importance of re-shaping priorities, realities and challenges for both academics and students at all levels because the choices have been expanded in terms of new knowledge terrains, the dynamics of changes in the audit functions, the re-structuring and salvation of the tax authority, higher education responsibilities and duties at all institutional and social levels, a wide variety of new specialisations. For many students and academics aspiring to higher levels of knowledge, the dilemmas take a wide variety of new dimensions. One of the major challenges for both academics and students is the new terrains and landscapes of knowledge creation associated with new research findings leading to the creation of new leading theories associated with academic praxis and it is really complicated decision-making challenges, relationships, structures and processes at all levels.

The solution to some of these challenges will be for academics to normalise the practice of reading all important documents and research findings associated with their field of teaching and research, including newspapers, every day to keep updated with what the current students are faced with on a daily basis and be relevant in their lecturing. That practice will also help them to pick up articles that are related to their class content and share them with their students via online learning tools such as Moodle, Blackboard, or MS Teams for them to read. This action will help in bring practical experience above theory and personal experience into teaching. The thing of feeding news and current affairs to the students is that they are already living in a commercial space even though they are not working for a particular company.

I think it will be almost naïve to think that modules or subjects within the accounting discipline must be learned in silos because they do integrate one way or another, be it while studying them or when applying them in the working environment. Therefore, students should be encouraged to integrate modules and life with theory; they must eradicate the reasoning of thinking in silos. For example, if dealing with accounting, they should think about accounting issues instead of integrating them with other modules. Lastly, universities should have some modules that includes the fourth Industrial Revolution (4IR). If they continue doing that, they will have rough edges to deal with and there are things that they will not be able to do, therefore, in encouraging that integration, the importance of those soft skills such as ethical behaviour, ethical development and professionalism of a person as with the student must be emphasised. Therefore, as lecturers, we have a responsibility to assess those skills and if they are lacking, we have to assist the students to become ethical prospective employees. 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.”*

The realities of the Fourth Industrial Revolution or 4IR have pinpointed the fresh duties and responsibilities for accounting professionals and thus academics. While the fact remains that clearly and under the existing circumstances accounting academics are perpetually pressurised to produce publications in the form of articles, monographs and books despite the many challenges they face, especially at Universities of Technology, the production of new fresh, innovative and path-breaking curricula is a necessity.

Academics at MUT like in most, if not all, Universities of Technology face serious challenges such as a seriously congested workload coupled with continuous and demanding administrative duties and community engagement responsibilities. In addition, and as time passes, academics face the universities’ fair request of increasing research productivity and publications

associated with new knowledge production in accredited local and international journals, participation in recognised conferences and continuous advancement of vertical qualifications, which are a necessity for a serious research-based academic scholar. Such a focus is understandable given the existing challenging circumstances of competition for excellence in the university terrain. However, the reality that occasionally is lost in the era of severe competition, is the indisputable fact that research and research outputs, need to be the new and solid foundation of a new, advanced and forward-looking curriculum, a root in the intellectual effort of new knowledge pursuit.

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 thoughts of the respondent above pinpoint the realities and significance of a teaching curriculum and the respect for it as a foundation of living theory and educational praxis because it has a very direct significance and outcome in the teaching and learning process. Such thinking and living theory processes are fundamental to the expected initiatives and innovative actions that are urgently needed to build the realities of actions that will ultimately lead to intellectual changes to the system of teaching and learning associated with a reformed, advanced and useful accounting curriculum from the first year until the completion of a PhD.

Within such a context, the utilisation and integration of systems and living theories are fundamental to shaping the realities of the real and contextual importance of curriculum reform and its processes in the efforts to be transformed into a reality. Within the above context, the existence of several issues associated with a variety of university stakeholders instrumental in such processes cannot be underestimated because prevailing circumstances related to teaching

and learning are shaped by a wide variety of ideas and worldviews that are based on their own understanding of life, the world and new knowledge creation and advancement.

The above thoughts and realities mean that as lecturers at the university level, we have an obligation to be flexible enough in our teaching methods based on the new knowledge that will make us believe that we must try to understand our current customers and come up with teaching techniques that will suit them according to their needs.

In addition, as lecturers at the university level, we must constantly encourage students to look for part-time jobs or become entrepreneurs because when you can do practically what you are studying, then it becomes easy. 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.*

Most interviewees expressed their concern regarding our universities still applying the teacher-centred approach and relying on the belief that a teacher must spoon-feed the learner whereby the course guide is distributed to the learners at the commencement of the academic year and all the learner has to do is follow that course document. Respondents believe that universities' departments of accounting need to shift outward from the lecturing style and apply the learner-centred approach because, in the 21st century, the teacher-centred style frustrates the students since it fences the methodology of the teacher being a facilitator, only guiding the students and using technology frequently in the lecture room as opposed to being a teacher. One of the advantages of the learner-centred approach is that it encourages the students to participate in the classroom discussions instead of being the absorbers of what the teacher is saying. Once the students participate, their interest is increased and their participation can also be used by the teacher as a tool to measure the extent of their understanding of the subject matter since they are asked to comment on what is being taught and discuss possible answers with each other before the public discussion.

The dynamics of student participation in classrooms are key instruments of success in the teaching and learning process for several reasons. Such dynamics are based on interaction and collective participation through the encouragement of what can be described as a mutual

exchange of information that is important in the creation of common interests and stimulation. Once such behaviour and attitude become common, respect among the teachers and students becomes a tangible reality at all teaching levels, from the first year to the postgraduate diploma.

Academics and students are the key participants in learning contexts, with academics playing the main role in the relationship as they are responsible for teaching, facilitating, guiding, facilitating and moulding students to shape them in the process of creating a knowledgeable, competent and highly educated person ready to make a good contribution to society. Students must be able to learn, absorb and develop skills, knowledge and understanding of the realities and challenges of their subject, in our case, accountancy.

A good relationship between academics and students through honest and continuous engagements generates a conducive and ultimately successful learning environment, which occurs in an ever-changing social context and is, directly and indirectly, related to an honest and continuous interaction between academics and students. Throughout the years and globally, there has been evidence that on many occasions there is a lack of students' active participation in the teaching and learning processes inside the classroom, despite the lecturers' encouragement. Such a reality inevitably leads to weak academic achievement, especially when compared with students, who are active participants in the process. Active student participants tend to take notes and ask questions, thus creating a discussion in the classroom, a significant element in the effort of achieving a successful combination of teaching and learning. Such realities of integration lead to effective learning and play a key role in the success of individual and collective learning as well as the personal and group development of students in the future. Participation and active integration help students learn the ways and means of thinking critically and increase the levels of their intellectual development.

Inevitably, the existing circumstances in a South African university of technology have a serious influence on students' behaviour and activities because of a number of historical and contemporary factors, such as societal realities, cultural traits, history, culture, cognitive, prior educational experiences, environment and knowledge. The existing classroom environment is also a key ingredient in the existence or not of student participation and interaction with academics. On many occasions and given the existing realities of universities of technology, including MUT, marginal interaction between students and academics tends to be the rule as most students tend to be listeners instead of participators through questions or answers in the teaching and learning processes. Many of the 'silent students' tend to make notes instead of

asking questions and participating in the interaction with the academics. On the other hand, those who participate actively, or verbally ask or answer questions and provide opinions on issues, thus creating and perpetrating debates.

These realities depend on the existing periods of attendance as well as the attitudes and behaviour of the academics and their understanding of the students' realities and circumstances. Inevitably, participation and integration take time and depend on the nature of the topics and under such circumstances, the pedagogical strategies undertaken by academics can be instrumental in the creation of a student-centred and conducive learning environment. It is the realisation of such a classroom environment that can be the foundation for active student participation and integration, as well as a continuous zest and willingness to learn, through the creation of a collegial and participatory environment in the classroom. Such an environment is a stimulant for positive change and solid learning and forward momentum towards a collective satisfaction and unity trail between academics and the students at all scholastic levels and makes both the lecturer and student feel satisfied.

A participatory teaching and learning environment are based on mutual and honest communication between students and academics, questions and answers, agreement and disagreements as well as friendly, open and cordial relationships between students and academics.

According to the student respondents, a lack of communication between the Department of Basic Education and the Department of Higher Education and Training's accounting division has exacerbated students' struggles at the university level because they have not done financial accounting in high school, which is more evident because some universities do not make financial accounting a prerequisite to pursue the accounting discipline; only English and Mathematics are prerequisites. That makes them struggle with the subject compared to those who have done it at high school considering that they are grouped in one class.

5.5 Roles of the industry advisory boards in strengthening the accounting syllabus

The importance, relevance and quality of all academic programmes are the responsibility of university academics, leaders, and administrators. On many occasions, the industry advisory boards were also instrumental in supporting the academic programmes through the provision of feedbacks, guidance and service through workshops, seminars, and during the COVID-19

pandemic via digital ZOOM meetings. The boards have also played a role in terms of feedback and guidance through partnerships with community engagements over the years.

There is no doubt that the existence of significant differences in the functions and operations of industry advisory boards at all levels of synergy and collaboration, especially in terms of respective academic programmes cannot be under-estimated. Such advisory boards base their functions and operations on what has been termed ‘integrated reporting’ a strategy that is considered the basis upon which the key elements of the body are rooted, including organisational governance, performance strategy, governance and prospects. All these are key reflections of the environmental, commercial, social, educational and environmental context within which it operates. (Integrated Reporting Committee (IRC) of South Africa, 2011; International Integrated Reporting Council, 2013).

Such committees provide knowledge regarding non-financial and financial performance in a single document where all details of existing relationships between non-financial and financial performances create value for all stakeholders. Inevitably, the role of communications, planning strategies and details in the relationships with teaching, learning and research at universities is an integral plan of such strategic documents. Learning and the role and contribution of advisory bodies develop new knowledge at all educational levels, grow the existing employability skills and strengthen the existing degree programmes through the active involvement of professional and highly skilled and educated guest speakers who not only extend the learning techniques of students but also provide career advice and modules associated with potential internships.

Most universities have such boards for all departments whereby individuals from the industry meet with to discuss the latest developments in the industry and their expectations from the students that the university produce. So, one can safely say the main purpose of this board is to strengthen the relationship between the universities and the industry that the students will be absorbed by and secondly for the university departments to understand the expectation of the industry, this board should not be because it is the university requirement to have it but it must be made to penetrate to the core of the day to day business of lecturers which is to afford quality teaching to students. However, there is a challenge with this practice since more often than not people who can add value to the accounting disciplines are either unwilling to participate or too busy to articulate what industry expectations are from university outputs. Since accounting is a constantly evolving discipline, it is crucial that theory is properly aligned with them in

order for it to be useful. Their input is crucial. This challenge becomes an obstacle because it is presumptuous for us as lecturers to assume what the employer wants and what specific skills relating to software that is needed. Therefore, due to that challenge, you find that this board does not sit at all or it is done just to tick the box without the input of the relevant stakeholders who will add value to what academics filters into what they teach in class to produce relevant graduates who can fit easily to the working industry and the students are left with no option but to only start learning all those skills needed at the working environment when the graduate enter the working environment, sadly, it is impracticable for the university accounting department to adequately train the students since they do not know where each student will end career-wise and consequently departments can only prepare the students to enter into employment and not for the career the student is going to finally end up doing. 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 said he congratulated those universities that could manage to have this board sitting, even if it is twice a year because at all the universities that he has worked for, the board was not active at all other than in the policy. So, I guess one has to commend those universities who maintain this board active because they enhance the students learning when lecturers have filtered down to students what they were advised by the external board members from the industry.

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.”*

Such responses pinpoint several issues, some of which are perhaps real that are associated with possible gaps in the relationship/s among the boards, the university and the students, especially the boards’ fruitful intervention instrumental in the improvement of the curriculum, which is critical in upgrading knowledge levels and enhancing knowledge and skills development. The attitudes pinpoint a gap between new, advanced knowledge and potential skills development and a distance between students and their path to new knowledge through their good relationship with professional accounting bodies. The students in their totality basically expect and dream to create an identification with the profession on a path that will hopefully lead to a professionally based awareness of the challenges of accounting and the required developments associated with advanced and updated knowledge in terms of both employability and technical skills. This means that professional assistance, together with the knowledge and skills of their academics, will guarantee a successful entry into the profession and satisfactory employment. Hence the successful integration of all the bodies in the efforts to upgrade the curriculum in such a way that the road to success for all the students in their chosen careers becomes a tangible reality.

These are questions on existing realities as felt and approached by the students and staff of a university that is an integral part of a global higher education fraternity that is in the process of undergoing changes, challenges and problems rooted in both external and internal forces associated with the realities of COVID-19, international political turmoil, globalisation, the signals of digital weaknesses and realities, resource limitations, international and national competitions and the marketisation of the sector both in terms of the university and the boards.

Student accountancy curricula should combine knowledge creation and employability skills that are instrumental in creating and cementing a personal development plan. All these are also associated with solid relationships, advisory sessions, internship modules, practice assessments as well as possibly a statutory professional body accreditation (Sin et al., 2015).

This study will be supplementing the literature on experience gained through having a Professional Statutory and Regulatory Bodies (PSRB) membership and whether it is beneficial by investigating whether students consider identifying with an accounting professional body impacts their motivation to develop an awareness of employability skills. The reported findings may be beneficial globally, where PSRB integration by higher education providers could affect students' awareness and development of key skills. This study will be relevant as it can be reproduced to investigate PSRB student memberships in other professional bodies and disciplines internationally.

The literature, to date, debates the purpose of higher education. According to Tyson (2016), the traditional views, such as those following Humboldt, argue that higher education is the study of the truth through research and teaching, where universities pursue knowledge without a focus on vocation. More recently, it has been stated that the purpose of education is veering more towards the development of employability. This view has been particularly enforced following the Bologna process, which has promoted employability as the main focus of higher education (Sin et al., 2019).

In recent years, there has been a global trend towards enhancing employability through higher education institutions. This trend is evident in many parts of the world, including Europe (Sin et al., 2019; Zahavi and Friedman, 2019) and Africa (Alemu, 2019). It is clear that the trend is the outcome of increased competition (Barnett, 2003), growing diversity among institutions (Karseth and Solbrenke, 2016; Sin et al., 2019) and the political questioning of the economic and social benefits of the traditional model (Barnett, 2004). The particular importance of employability skills within accounting degrees has been emphasised by many researchers (Ismail et al., 2020; Lim et al., 2016; Tan and Laswad, 2018) in recent years. Hence, this study follows the view that the role of higher education is to focus on and enhance the employability of the individual.

Our universities should create those connections with relevant industry departments or organisations to afford at least third-year students to spend the June holidays at their organisations to see real-life accounting issues taking place and eventually enhance their way of learning because they will not have to learn a generic invoice format but will actually remember what they did at the live company, which in turn will make their learning a lot easier and help them gain perspective. Therefore, accounting departments within universities change the way they manage their programmes.

If universities are of the view that it will be impracticable to connections to afford all the students exposure opportunities during the June holidays, then maybe the culture of guest lectures at least once a month should be adopted to bring theory into practice and in so doing bring confidence to students that what they learn is relevant. 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.

Most of the respondents emphasised that it is crucial for accounting departments to maintain consistent interaction with professional bodies to adequately train the students because professional bodies play critical roles in the accounting that is being taught at universities, therefore, universities need to understand that what they do inside three or four years of student’s education affects the type of employee that student will be, therefore, involvements of the professional bodies will add value to the student’s future wellbeing. For some university accounting students, chartered accountants are a foreign idea that they learned about from the textbook. They do not know what chartered accountants go through on a daily basis and they cannot understand their daily duties or the pressure that the work entails. So, if a student can see someone who looks like him, he can relate easily to that person and even say, ‘hey look, they came from the same place that I came from but look where they are now, so that means I can also get there if I work hard’.

As a university lecturer, I know some universities’ accounting departments do engage with professional bodies such as the South African Institute of Chartered Accountants (SAICA) and external stakeholders on a regular basis; however, a lot of that information is not properly filtered down to the lecturers and students. For example, as the Financial Accounting III lecturer, I hardly get adequate feedback on what is missing, and where the gaps are, so I kind of just go aimlessly where I think the students need more assistance to become the efficient prospective employees because the truth of the matter is that most of the time the university output becomes the industry input. Therefore, as the lecturer, you will go through test one, and you will see that students are not well informed about changes in accounting estimates, so you focus your attention there. But that is more assessment driven as opposed to the workspace, which is what we are ultimately preparing them for.

5.6 The lack of work integrated learning with accounting discipline

Work Integrated Learning (WIL) is the process whereby students are exposed to practical work; this learning is very important, whether it comes in the form of WIL, in-service training, or a live/practical case study. This learning varies from three to six, depending on the agreement between the company and the institution or university that the student is studying at. This exercise empowers the students by getting them into contact with the industry to practicalise the theory at university. Other universities have realised the challenge of getting companies to provide WIL to students and have come up with the idea of implementing a simulation of the in-house or on-campus office base to assist their students. This inside-the-campus-work integrated-learning is designed in such a way that it brings what is happening in the industry on campus because they understand the importance of students' exposure to the industry.

It was ascertained from most respondents that exposing students to practical work is very important; it might not necessarily be a Work Integrated Learning (WIL) project or in-service training, but it can be something like a case study, a practical case study that might be a three-to six-months exercise to get them into contact with industry. The main purpose of this system should be to bring what is happening in the industry to the campus. So, in a nutshell, things like practical work before students go into the industry are important.

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.

5.7 Invitation of guest lecturers

An invitation by the universities to a guest lecturer to address the students will be an important tool to bring the industry into the lecture room, especially since companies are very reluctant to allow university students inside their premises to marry the theory to the practical. However, this practice cannot be a one-size-fits-all. It will be productive if a Financial Accounting III lecturer invites an accountant to address the students in the section on group accounting. You can have someone coming from Edcon, for example, because that will be something that students can easily relate to. That practice alone can act in two ways: by motivating and teaching the students. The majority of our students come from families where no one has gone to a university and let alone pursued an accounting-related qualifications. Therefore, their studies are something of a foreign idea to them, hence they cannot speak to anyone about anything relating to their studies because no one understands what they go through in terms of the pressures and practicality of the discipline. Hence, if they can relate to someone who looks like them, they can say if he or she came from the same place as I come from and managed to achieve it, I can certainly do the same.

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."

When Interviewee Eight asked, what his take on having the guest lectures come in just to bring the industry to the lecture theatre by sharing their day-to-day practice with the accounting students is. He responded by saying that is very important because it will help by connecting the between among the philosophy attained within the lecture room and reality in the workplace and it will also build confidence in our students that what the lecturers teach them is something that is very relevant, as well as inform academics of what needs to be improved in the

curriculum. He further said the university's curriculum should not only be confined to textbooks that are only authored by academics who do not have a clear connection with industry. So, in a nutshell, the said respondent ended by saying the invitation of guest lecturers will drastically improve how the full-time lecturers develop their curriculum because that will provide them with something that is very relevant. I think it is worth mentioning that some of the hindrances emanate from the way the lecturers teach students in the lecture theatre because some of those lecturers have been out of corporate for more than 10 years and the question is whether what they are teaching is still relevant or not; hence, an additional debate should be whether the lecturers should from time to time take a year out, go back to corporate for a year and then come back to the lecturing discipline to be relevant in their lecturing methodology.

The above respondents clearly emphasise what the researcher believes, which is that the responsibility of putting the principles and the technical know-how must remain with the academics; however, the external people must come to the lecture room mainly to motivate or for a specific purpose that relates to the current chapter in the discussion because the last thing that must be allowed is the guest lecturer coming in and applying a different methodology of teaching to students, which will confuse the students when preparing for the assessments by not knowing which method to apply. Therefore, the guest lecturers should be utilised as role models in such a way that if they come in it must be to do something that the actual lecturer knows will add value towards the students' learning journey, for example, an invitation for a SAICA qualified auditor to elaborate on the process followed when financial statements are being audited rather than to outsource teaching the students. The guest lecturers or industry experts should achieve the same objective as the full-time lecturer and that action will assist in creating, improving, or achieving the living curriculum for students. Therefore, one can safely conclude that this practice of having guest lecturers can actually assist in more ways than one, other than just motivating the students. It can also work as a tool to assist the so-called underprepared lecturers because they have not been in the relevant industry at all or that they have been out of the industry for a long time and are not up to date with what the industry expects from the graduates.

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”.

So, in a nutshell, the invitation to guest lecturers will really motivate our students because most of them study to pass, which means they study to graduate and not to be ready for industry, but if the accounting department can invite its alumni students who are already in the industry to come to motivate the current students and emphasise the importance of learning to understand and not necessary to pass or complete qualification, that will dramatically add value to the students’ learning. These guest lecturers will also help by bringing the industry to the lecture room and assist the university departments in aligning their curriculum to industry expectations.

5.8 Creating a living curriculum

Universities need to rethink their curriculum, especially for accounting, because it is a forever-changing discipline, hence, it is crucial to always rethink it to create a living curriculum that is in line with the industry in that our output becomes its input. The other important component towards the living curriculum is to integrate accounting into all the subjects within the accounting domain and maintain constant interaction with accounting professional bodies such as the South African Institute of Chartered Accountants (SAICA) or the South African Institute of Professional Accountants (SAIPA) because professional bodies have a crucial role to play in making sure that accounting graduates are adequately prepared in aspects like professional competence, ethical behaviour, strategical thinking and the Fourth Industrial Revolution thinking (students need to think about the importance of leveraging technology in whatever that they do) when they exit the university. Therefore, whatever the university does to the accounting students while at the university directly affects these professional bodies because even if you are not working for them, when you do your job properly, that will make the work of the auditors a bit easier. Hence, rethinking accounting pedagogy in higher education with the intention of creating a living curriculum for the learners is mandatory and the involvement of the stakeholders such as the professional bodies with their technical aspects and expertise is very important if universities are serious about enhancing students’ learning.

Questions like: ‘How does our teaching ensure that students learn for the better of the working industry that we are preparing them?’ ‘How can we go about assessing that key learning such as the soft skills have indeed taken place?’ and ‘How can we ensure that our assessments are innovative enough?’ These questions are important because the truth of the matter is that

students come to the university, especially the accounting discipline to acquire skills that will help them break into the working industry. 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.

The other respondent (interviewee eight) stated that there are some major shortcomings that the industry experiences when absorbing graduates simply because they are hardly involved when creating the curriculum to be imparted to students that will become its input and those sometimes are bridged by internships or learnerships offered to students upon graduating. If one looks at many universities in South Africa, and particularly the universities of technology, one finds that there is little or no integration at all between what we think and information technology, but there are modules called information technology. They are standalone modules that are not integrated into accounting modules and the only time you ever find that linkage is in short courses such as Pastel Accounting and they are not embedded in the entire discipline’s syllabus. Now 4IR is forcing the universities towards technology and applying a lot of artificial intelligence and robotics. Therefore, the curriculum needs to be revised as soon as possible if universities are serious about producing students who will fully meet the expectations of the working industry. The challenge with Pastel Accounting is that for reasons known to the university departments, this software is the only one that is widely offered to students and the challenge is that when the graduates move to industry, they find other software such as SAP and Pastel Excel being used and not Pastel Accounting since it is user friendly for small- to medium-sized companies, which creates a challenge for the graduates.

In essence, most if not all, respondents stated that universities’ curricula need to be changed to align not only with industry expectations but also with the 4IR, more along the lines of mass data and analytics. That was the top response from all respondents whether academics or students alike, and the justification was that is because that that is what the world is moving in terms of commerce and universities need to ensure that students are not left behind.

Unfortunately, in universities, there are two groups of students: those with very good technology skills and proficiency in Microsoft Excel and those from rural and previously disadvantaged schools. Hence, they are faced with a challenge when going digital to align the curriculum and make it a living one. This should not be done at the expense of other students who have not been privileged enough to have been exposed to working with computers and all types of advanced technology while at the high school.

It is interesting to note that SAICA and SAIPA today are talking about the 2025 curriculum, even though these discussions should have started a long time ago because, even if one goes to the industry where the students are being absorbed, the gap between what the graduates have and what is expected out of them is evident. Hence, we as the accounting academics have the responsibility of bridging that gap and not failing the industry by producing unqualified graduates. The living curriculum will eliminate what most student interviewees said in response to the question of what might have caused the learning challenges, most student interviewees stated that they dislike accounting and get bored by it because lecturers tell them about stuff. Instead of teaching them about their experience in relation to the working industry, the lecturer reads about it in the textbook, forcing them to memorise it without understanding what it means.

5.9 Effects of the teaching and learning challenges on graduation output.

Under this heading, the researcher tried to assess whether these challenges would hinder or delay students' graduation, thus increasing the dropout rates or causing them to take longer than normal to graduate? Most of the respondents have highlighted that they do hinder their 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 researcher has observed from most, if not all, respondents that the universities have not reached the target that has been set by the Department of Higher Education and Training for the throughput rate in the accounting discipline. So, because of that obviously, more support must be given to students for them to be able to get to the level that is desirable. In some ways, support must be urgently given to students and lecturers, as well for us to be able to improve the performance of our students. However, the dropouts and delays in graduation depend on a

number of factors, such as the students' preparedness for the accounting subject in high school, how motivated the student is and whether the student is hungry during a lecture because s/he did not have a decent meal before the lecture. Logically, it implies that because the system is twisted against the learner's efforts, the student is more likely to perform poorly.

The other point that we seldomly talk about is the group of friends that the students associate themselves with because students tend to perform similarly to their friends, whether they succeed or not. That is what we call the ecosystem that the learner is involved in, which is going to either affect his 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."*

Having said that these challenges have a direct impact on students' graduation rates and university throughput rates, it must be highlighted that one needs to clearly differentiate between which ones are within the control of the university and which ones are not. For instance, the issue of students' hunger for emanates from the issue of NSFAS funding, which is a national issue and we all can attest to the fact that the government is trying very hard to assist students, but there is always a gap due to constraints outside of the university's control because more students simply cannot afford higher education, so from the Department of Accounting's perspective there is not much that they can do in that regard.

As far as those constraints that delay graduation, the accounting departments have the responsibility to be creative in the teaching methods by coming up with unique but current students' user-friendly ways of teaching because most students struggle simply because accounting is a figure-crunching subject and students do not enjoy figure subjects as much as theory subjects. After all, there are expectations to master the principle or logic behind the calculation. Lecturers should refrain from using the same methods that were applied to them in teaching accounting subjects because the audience is not the same. Therefore, there is a huge responsibility to make the students able to comprehend the figure subjects as well as the theory subjects by being extra creative, practical, and relevant to the current industry. Having said that, one needs to acknowledge those universities that provide additional assistance to students with the accounting articulation gap by creating support departments specifically for the benefit of students. 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.”

5.10 Lecturers support to improve their teaching techniques

It is crucial that we do not always shift the blame to other people and expect solutions from them, sometimes we need to take it home by doing introspection and identifying possible solutions within our reach to address those challenges. Other universities have created units such as the Teaching and Learning Development Centre (TLDC) to assist in impacting the way academics teach and enhancing students' learning to improve the

throughput rate. These centres help the academics make sure that their teachings are within the higher education and training parameters while also not shying away from the industries expectations, the importance of incorporating 4IR through the utilisation of Pastel Accounting and Pastel Payroll software and lastly, the urgency of lifelong learning for the lecturers to keep abreast with the latest developments in the accounting industry.

When Interviewee Eight was asked if units such as TLDC assist in improving lecturers teaching techniques and enhancing students learning. He responded by saying *“Yes, certainly yes. Such units that provide support to academics and students are very critical because they will also help to identify, especially if it is not necessarily academics who are identifying or who are actually pointing out that these are the issues that we have that hinder our teaching and eventually limit students learning within the accounting discipline. If universities have professionals or experts in those units, they would be able to evaluate or assess the situation and from that expert point of view, they will be able to see that, Ok, this is the gap that needs to be filled, so that students get the optimum support. Therefore, those unit tests are very, very important and they need to be headed by or driven by experts as well or well-qualified persons.*

According to Interviewee Eleven, *“That is such an important thing because we all know, seeing how ... what best practice? What students think based practice is, or what accounting academia thinks is best, 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 solve it. It is got to start right 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 students.”* These units help the academics to ask themselves questions like: Are we doing things, right? Are we instilling in students the importance of being critical thinkers

and problem solvers? Is there a structured methodology we are using to teach students to be problem solvers? This is really what the employer wants and are we doing everything constructively?

Other universities have even gone to the extreme of introducing the importance of lecturers enrolling for the Post-Graduate Diploma in Higher Education (PGDHE) with a lecturer specialising in their discipline. That means the accounting lecturers will enrol for this qualification, whereby they will be empowered to teach accounting to the current university generation to enhance the learners' success.

5.11 Licence to teach at a university level

For someone to teach at the basic education level, a teaching qualification is mandatory. Universities are not exempt from this principle; however, for the university, the relevant master's degree is the minimum requirement without any teaching qualification. At any university in South Africa, the minimum requirement to teach is a master's degree; a master's qualification is like a licence to operate, meaning that you must be a master in something to teach. Now, sometimes this requirement renders challenges such that you get someone without any teaching qualification to be employed as the lecturer simply because he has a master's degree and that creates an issue of someone without teaching know-how or industry experience. The accounting discipline is a complex field because it is guided by SAICA and SAIPA, which means that the students graduating with this qualification should be competent enough when measured against these bodies. Now the main question to the respondents was if they thought the better accounting teacher is someone with a master's degree or someone who a registered chartered accountant is who has served articles and written board examinations. It must be stated though that these professional bodies tend to appeal more to the department that beefed with Chartered Accountants as they know that those individuals have gone through their body/ies system prior to becoming qualified as Chartered Accountants.

According to Interviewee Ten *"I think for me being a CA or holding master's degree to be the better accounting higher education teacher is a neither here nor there type of discussion because in my journey of being a lecturer I have come across best lecturers who are not CA's and again, some of the best lecturers that I came across as my colleagues, they were CA's. Therefore, I cannot safely stand here and say a lecturer with a master's in accounting is less competent than that one who is a CA."* and when the same question was posed to recently graduated students from accounting discipline, the response was almost the same, interviewee

twenty said “For me as the student, I can say there is no basis to say this one is better than the other one, as I have been taught by a number of lecturers and others are CAs while others are not. I must say there are those with masters but do excel in their teaching and there are also those who are CA’s who install the love of the subject to his students.”

Considering the above two answers one can conclude that whether you are a master or CA does not really hold water to the way you teach because the master’s lecturer can use his research background to assist the student whereas the qualified CA can assist the students with his practical experience obtained when servicing articles to enhance their learning. Therefore, a master’s degree versus a CA does not add much value to the lecture itself, though one may help you in terms of research background or experience background. However, it would be unfair to draw the conclusion that one is superior to the other because neither experience nor a qualification will make one a better lecturer; however, one can become a better lecturer by gaining additional education. Therefore, students really need lecturers who are good at imparting the knowledge that they possess, since it is one thing to possess the knowledge but something else to be able to adequately impart that knowledge to somebody else. Therefore, possessing any qualification does not automatically translate you into a good teacher; it is not a one-size-fits all solution that once you have a master’s qualification or a CA qualification you are automatically a better teacher that the university should employ to eradicate, eliminate or minimise those teaching and learning challenges within the accounting discipline. It simply means that you meet the DHET requirement to teach at an institution of higher learning. However, acknowledgment has to be given to those universities that have gone the extra mile by encouraging their staff to register for teaching qualifications such as the Post-Graduate Diploma in Higher Education in addition to the prerequisite requirement of teaching because those qualifications assist the staff in knowing how to teach the current generation using the latest methods and techniques.

5.12 Strategies to combat these teaching and learning challenges in relation to the accounting discipline

Overall speaking it has been ascertained from the respondents that there are challenges regarding accounting teaching and learning in South African institutions of higher learning. The main question at the end of each and every interview was, ‘What can universities do to combat those challenges as far as the interviewee is concerned?’

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 who can relate to in his or her 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. That 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.*” As another crucial tool for helping students, accounting concepts can sometimes seem foreign and difficult to grasp. Therefore, the departmental academic development officer can simplify it for students either by taking them through tutorials or examination revisions in smaller groups than those in the lecturer's class. Speaking to someone in your own home language, to just get the concept, will be more inclined work through the tutorials or understand the essence of the topic.

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.*” The advantage of this is that it will force learners to think critically to address the challenge and instil the culture of being profit-driven at an early stage because it does not make sense for one to be an accountant and not know much about running a business. Accountants need to critically ask themselves questions like ‘How do I make money?’ and ‘How do I employ others to assist me to make money?’ These questions are critical because the truth is that accounting departments can enhance job search avenues, but it is not often the right answer for everyone. So, departments should encourage their learners to be more job creators than job

seekers. When a learner graduates, he or she should be empowered with a vision and job creation skills that will change the world by reducing the unemployment rate in the country.

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.”* This is one of the important tools to be utilised by academics to inform their teaching and learning, and the truth of the matter is that one cannot be a good and relevant lecturer unless s/he is continuously involved in research, because the teacher teaches what he has researched. The question to ask is: “If you are not a researcher, then what are you teaching?”. Therefore, the issue of research these days needs to be very mixed in order to play a very critical role in teaching and learning.

The two departments (Basic Education and Higher Education and Training) should constantly communicate by appointing commerce experts who will liaise on an ongoing basis as to what the universities expect from high schools so that students do not come with the articulation gap that will make it difficult to master the subject matter at the higher education level. In addition, to that universities have to closely work with their surrounding schools to make sure that their analytical skills are developed prior to and continue to be developed during tertiary education.

It will also add a huge value to bridging the articulation gap if the universities were to allocate a sufficient budget to accounting departments to invite guest lecturers with the intention of bringing the industry to the lecture theatre, which acts as a motivation to students that what they are being taught is not far-fetched and also help the university in ensuring that the graduates are already at par with what the industry expects and there is no need to still enrol those graduates to learnership programme to practicalise their theory. This can also be achieved by the government introducing some sort of tax incentive or relief for those companies that are allow their employees time conduct guest lectures at the universities. In addition, the departments should form a solid relationship with the industry, so much so that they can even draft a memorandum of understanding whereby the students can be allocated to companies during the June-July holidays to acquire experience and simplify their learning because, while at those companies, they can actually see the things that they learn in class and also eliminate the need for in-service or learnership programmes 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?*”. In my view, if the purpose of this research is to assist lecturers in improving their teaching methods after identifying gaps, one of those improvements should be to switch from teacher-centred to learner-centred teaching.

5.13 Conclusion

In this chapter, the researcher dealt with the research results and discussion of the primary data that was collected via the Microsoft Teams interviews conducted with the participants from the four institutions of higher learning in KwaZulu-Natal with the intention to finding out what their view regarding the systemic factors influencing teaching and learning in the financial accounting discipline in South Africa is. It also utilised the living theory approach, which is consistent with systemic thinking and locating the living research within the conceptual framework development, whereby the researcher had to elaborate on what the interviewee had said to add his experience to the study. The researcher utilised the knowledge of creative holism to elaborate on how the data was collected, analysed and transcribed for the purposes of this study. In addition, in this chapter, the data gathering instrument (structured interview) and the sample were also deliberated together with the full outlining for a process that will be applied was also supplied or offered. This research study, together with its propositions and recommendations, has opened a window of opportunity for potential areas for future research. In my view, a further study with a bigger sample size and population, like considering institutions of higher learning outside of KZN can enhance this study and yield more holistic results finding.

This chapter discussed the importance of studying, lecturing, and conducting research as methods for enhancing social awareness. The next chapter of this study deals with the conclusion and recommendations for future studies as the results of the findings from both the living theory approach and the MS Teams interviews with accounting lecturers and students.

CHAPTER SIX

MY NARRATIVE REFLEXIVE-PRAXIS STUDY EXPERIENCE

6.1 Introduction

Through episode one of this PhD dissertation, as a post-graduate learner in scholarly teacher education at the BTech and MBA levels, I conducted scholarly research into my own experiences and practices as a higher education accounting discipline teacher or lecturer. My ‘experiential-scholarly’ investigation and exploration in accounting as well as trust in my future training has aided my development as a teacher or lecturer by providing me with guidance and benefits, together with trust of the future training together with investigation or exploration in this interesting discipline called accounting. As I believed that experiential-scholarly inquiry had been worthwhile to me in obtaining my qualification as well as in enhancing the way I conduct myself professionally, I was interested in investigating its educational potential within conceptual education of accounting teachers in higher education. As a result, I will improve my students’ performance.

To commence my PhD study, I constructed a strong ‘working theory’ of research to assist me as a novice researcher (because previously I had primarily focused on rendering lecture room services rather than doing justice to the other pillar of university lecturing, which is research) to clearly unpack personal discerning regarding the likely scholastic importance for lecturers’ practical-intellectual investigation, especially within the accounting discipline. Within that philosophy, I emphasised my comprehension of other accounting lecturers’ practical-intellectual investigation as well as lecturers academic or intellectual investigation of their personal academic knowledge and practical experience. I speculated that this method for academic-lecturer investigation could present prospects for beneficial learning practices within the educational lecturer system. Moreover, a forward-thinking opinion that the academic lecturers’ contribution within spoken and transcribed discussions in their educational lecturer’s academic situations will demonstrate academic knowledge. Subsequent to the development of a personal philosophy, I built the main exploration issue that underlies the current PhD dissertation: “How can I, as a novice university teacher educator, learn through putting into practice my theory of the educative potential of teachers’ experiential-scholarly inquiry?” To answer that crucial question, my self-study as a beginner lecturer, educator-researcher was the focus of personal studies, and my PhD study was the focus for my personal research. I was able

to engage with personal crucial study problem as part of my responsibilities by construction and lecturing meetings of two undergraduate modules in the accounting discipline.

The opening stage of my personal study process was to place training or action, my personal philosophy for lecturing prospects for lecturers' exploratory-academic investigation, at the beginning. Based on my philosophy, I then engaged in discovering how to implement my personal lesson plan for both financial accounting and accounting for marketers. In the third stage of this PhD dissertation, I unpacked my endeavours towards developing the course's layout, which will be beneficial or advantageous towards developing procedures for exploratory-academic investigation among the academic-discipline lecturers who contributed to my lectures. In the fourth dissertation stage, I partly concentrated on my personal day-to-day experiences of studying by lecturing in the two higher education accounting subjects mentioned above. The context for the "narrative self-study Research" was utilised to provide an account of personal experiences as a new academic lecturer and to enhance personal study procedure based on these experiences. I portray and start engaging with information generated from survey writings produced throughout my lecturer-academic study by the form of communication for this text-based collage (reflection to my practice) in addition to the interviews that were conducted with the participants.

In stage five, I partly continued this personal study drive in questioning or enquiring "how can I conceptualise my learning as a novice higher education accounting teacher educator to provide stimulus and direction for my future educational work and to enter into public conversations about education?" Within this stage, I intend to develop the conceptualisation for my personal study encounters that will aid as a reachable theoretical controller (Eisner, 1998b), which I can take along with me to newer accounting lectures and studies, together with research situations, and use in public discussions concerning higher education. Experienced lecturers within the same discipline as mine were interrogated to identify what works for them in the current century, which I can borrow and apply within my practice. In my ongoing reading of the books and publications of the experienced researchers who had interrogated stories about "self-study" methods within higher education (Clandinin, Pushor and Orr, 2007; Conle, 2000a; Hamilton and Pinnegar, 1998; LaBoskey, 2004b) reminded me that conceptualisation is taking place within and in response to dependent, varying relationships and locations, and that it will never stop with this thesis stage or even this dissertation as a whole but should continue for as long as I remain within higher education so that I will constantly upgrade myself as a practitioner. Therefore, I clearly comprehend that the

conceptualisation that I offer here is limited, temporary/interim and free to shift, adjust, or modify.

As a result, I begin this dissertation's current stage by reflecting on the academic and informational issues and thoughts of professional experiences that shaped my doctor of philosophy lecturing-studying-researching encounter. I then conceptualise this encounter as an educational engagement. Through the channel of my personal story of a self-study investigation collage, I untangle or decode several facets of educative interaction that I have become cognisant of. Then I consider how this conceptualisation can aid me in clarifying a few of my theorisations. To conclude the current stage of this dissertation, I considered how I can use what I have learned from my research to participate in public discussions about higher education accounting.

6.2 POSITIONING MY TEACHING-LEARNING-RESEARCHING EXPERIENCE

Looking back at my journey as Bachelor of Technology (BTech) student at MUT and Master of Business Administration (MBA) student at MANCOSA, one can clearly spot the kernels of this doctoral lecturing-studying-researching skill in my investigation of academic issues and within my investigation of personal day-to-day education practice. Instructive or informative ideas which nourished into this PhD study procedure encompassed issues regarding higher education accounting lecturers as researchers, as scholars, as curriculum theorists absorbed from DHET and as transformative intellectuals because of engaging with more authors' reading and analysis. Personal curiosity in these origins for lecturers and accounting lecturing was improved by the constant learning and rationalising regarding the continuing properties for the controlling and technical exercise and administration of lecturers in higher education prior to and after apartheid-era South Africa (where black South Africans were then afforded an opportunity to break to academia which is a field that was dominated by the whites due to the country laws and policies during apartheid) as an addition to my subject matter theory reading and practising.

In addition to the above ideas, the following played a critical role in my deliberations, the ideas of educational skill, mis-educational skills together with artistic-aesthetical skill. I had been motivated by Eisner's (1995, 1998a) and Greene's (1994, 1998, 2000) concept of artistically knowledgeable study and schooling. The other crucial component was the pedagogical perception, which I developed through my Master's in Business Administration study of my

experience lecturing at the university level and the experiences that the learners gained holistically while attending a tertiary institution for the first time after exiting high school. In addition, my choice of taking a reflexive practice tactic (borrowing ideas from authors such as Clandinin and Connelly, 2000; Conle, 2000b; Connelly and Clandinin, 1994) towards the study of my practice of lecturing and studying accounting in South Africa prefigured the “self-study” posture that I had taken towards my PhD study.

The PhD study proposal I created using the PG 2a form was based on a deep consideration of how to transform the study process into a dialogical, practice-oriented investigation within the higher education accounting discipline, considering that accounting graduates are in high demand in South Africa due to the fact that it is a scarce skill. While refining my PhD proposal, I started to “look more closely at the work of teacher-educator-researchers who adopt narrative and/or self-study approaches to examine their own experience and practices”. I became attracted to “self-study” by researching the practice of novice accounting teacher educators being guided by experienced authors within this field of research, such as Guilfoyle, Hamilton, Pinnegar and Placier (1995) and Kitchen (2002). I also got involved with the work of lecturer-academic-researchers who applied the story of “self-study” tactics towards university education (for instance, Clandinin, 1992; Conle, 1996, 2000a; Elbaz-Luwisch, 2002; Mitchell and Weber, 1999; Samuel, 2003). My discourse with this story of systemic factors influencing teaching and learning financial accounting and reflexive-praxis studying work donated (aided) to personal choice to embrace the story of “self-study” position to researching and pedagogical towards this doctoral research. The readings and interrogations regarding pedagogical urgencies for accounting academic education for lecturers in South Africa, focusing more on KwaZulu Natal, also informed my pedagogical decision-making. “The pedagogic priorities that I identified were underpinned by my understanding that academic teacher education should be research-scholarly and intellectual, but also connected and relevant to teaching practice” (see Department of Education, 2000, 2000/2003), which touches base on the idea of teaching the students you have in front of you as opposed to the ones you wish to have.

6.3 CONCEPTUALISING MY TEACHING-LEARNING-RESEARCHING EXPERIENCE

While creating and incorporating this story of a financial accounting teacher’s reflexive-praxis at the higher education level, which I introduced in stages (chapters) one and four, I gradually became surprisingly interested and mindful of financial accounting studying and lecturing,

together with researching as interrelating or connecting, societal procedures. My thoughts on experience of myself as a newly appointed higher education lecturer and academic researcher came to me in relation to old but still relevant publications such as Dewey's (1897/1964, 1916, 1938.1963) concept of academics as a societal way of existing, wherein the members of studying groups mark have a significant, distinguishing brand with valued influence or input. Through my module syllabus content lecturing-studying-researching practice, I had become aware of how such a procedure could take shape in "forms of life...that are worth living for their own sake" (Dewey, 1897/1964, p. 430) as a result of their educational ability of deepening and extending current practice also to "live fruitfully and creatively in subsequent experiences" (Dewey, 1938/1963).

Every time, I reread the story of "reflexive praxis research", I was fascinated, by a sense of unveiling, invention, potential and connectedness that draws people in and energises them. A heightened awareness of puzzlement that is not unsettling and not irritating me at all, however, is only good enough to be highlighted by my reading, which ended up triggering the saying in my mind that the more you read, the more you realise how little you know. Personally, this study has helped by depicting and kindling a crucial societal procedure for existing that was not noticed at all, but fortunately has now come to be understood as an important tool for higher education practitioners' lifelong learning engagement.

Then, from my perspective, given the societal procedure of existence arising from human professional practice, together with communication that is academical complex according to the discipline, dependent and variable, I would be hesitant to attempt to create a fixed meaning or set of standards for categorising or measuring accounting discipline academic involvement in higher education through lecturing, studying, and researching. However, as I re-experience my lecturing-studying-researching encounters through the lens of the reflexive praxis process, I can identify at least a few methods of which I can distinguish educational commitment from a social procedure of professional existence. One type of educational and entertaining involvement within lecturing, studying and researching is readily apparent. The academy depicts the discipline lecturer within KZN together with me scrutinising our higher education perspectives, contextual factors, opinions and methods in relation to financial accounting. It exemplifies how, through discussion, interpretation, perception, recitation, involvement with others and composition, one became far more cognisant and begins to pay consideration to things that he or she had previously not recognised, not seen clearly, or ignored wondering about, either erroneously or intentionally,

in order to refrain from obstacles. Moreover, the idea and findings illustrated how working with the story portrayals that I had created made me more aware of notable aspects and potential repercussions of my lecturing practice in the two university financial accounting undergraduate subjects.

Furthermore, I realised that all the time I evaluated the reflexive praxis collection, I pick up items which I had not picked earlier or have not picked up as vividly in the past, which clearly highlighted that reflexive practice is an ever-evolving, non-ending exercise. To support that, I recalled a reflection section that I originally wrote for my MBA mini dissertation and reread it; however, now I easily identify gaps that I left that could have enhanced my master's dissertation, which can only be seen by more engaging more actively with learning and relearning.

Rethinking is another form of continuous learning and educational involvement that I acknowledged while working with my reflexive praxis collection. Reflection practice collection attracts academic lecturers interest and I am thinking of innovative habits regarding the type of informative ideas that are substantial for our personal content. Among others, those ideas comprise lecturer identification or individuality, fairness within higher education, student power and involvement, no corporal punishment in higher education, combining teaching and academic writing with accounting pedagogy and diversity in our South African universities because of the increasing accessibility of higher education in the country. In addition, the previous chapter revealed the importance of thinking deeply regarding how I mastered financial accounting academic lecturing and studying, together with insinuations or entanglements together with trials for tapping into action lecturer schooling, which is practice-centred, communicative and theoretical.

Reviewing or peer reviewing is another form of continuous learning and educative engagement that I have recognised as a crucial form of reflexive praxis art. That is looking at a phenomenon from another person's perspective or alternatively inviting someone to independently review your practice and proving feedback, which is why I have developed a precedent of regular invitations to senior colleagues to peer evaluate my practice and provide detailed and critical feedback, according to my interpretation. This notion displays how, through communications with each other, academic lecturers and I will be capable of looking into each other's eyes to obtain fresher perceptions of several different practices for subject matter, ideas and frameworks. Moreover, the reflexive praxis notion pinpoints how studying events that

comprised discussions, readings, writings, memorising the work, and “self-study” provoked academic lecturers to reassess their practices and actions by applying distinct or separate vantage points.

Sometimes, reviewing can be done by the learners themselves, whereby they state their level of satisfaction with the teaching done in class compared to their expectations. Furthermore, whenever I return to the notion, I reflect on my recollection and viewpoints about lecturing in the two higher education accounting modules in light of what the storytelling representations recommend regarding the academic-lecturers' conceptions of that personal observation or encounter. This practice is crucial and to achieve the most out of it, one has to make sure that the reviewer is well-informed about the subject and remains independent as much as possible.

Originating in the fourth crucial form when it comes to continuous learning and educative engagement with regard to financial accounting, initiating does not necessarily mean creating something that is unique but can simply mean being capable of thinking of or producing something that is new for yourself, which can afford you wisdom of possession or intervention as a flexible higher education lecturer. I intend to demonstrate how I engaged with the academic lecturers within the accounting discipline in discussion processes aimed at transferring concepts, tactics, descriptions and understandings into academic enquiries. The procedure of creating story descriptions to characterise facets of the two modules' pedagogical experiences impelled me to participate in a further round for generating my personal enquiries and concepts as a teacher/lecturer and researcher. Furthermore, I see the collage as a critical means to encourage the continued advancement of innovative ideas and questions or enquiries every time I (or others) participate in it with the intention of improving myself or their practice.

The number five form of continuous learning and educational involvement within lecturing, studying and researching within the accounting discipline is called ‘envisaging’. Within this regard, the envisaging notion displays the discipline’s academic lecturers visualising how life could be different within their professional and societal settings; this is achieved by twisting the question a bit and drafting the solution or memorandum of it using your knowledge. It also attracts consideration towards academic lecturers and me envisioning and revealing opportunities for producing alternatives and working within our upcoming academical actions. I have a reason to believe that, while it is imperative or crucial to recognise the way our selections are controlled by circumstances, relations and capability, visualisation can stimulate us to attempt in seeing how we could brand other selections/ranges or pick other act (regardless

of how time) towards responding to constraints, given that financial accounting is a dynamic and ever-changing discipline.

The penultimate type of continuous learning and educational involvement which I can identify is ‘puzzling’, that I can define as honesty towards the uncertainty and also accepting the fact that learning is never complete. The reflexive praxis collection emphasises how my practice of lecturing the two subjects within the university frequently provided me with the sense of not-knowing, as well as how I do not know. While at times this intellect or logic of puzzlement did occasionally make me feel anxious and doubtful, it also prompted me to consider the prospects of studying from and with the academic lecturers, as well as avenues for continuous investigation and endeavour with the intention of finding a way forward. My experience will continue to teach me financial accounting way beyond the time I finish crafting this dissertation (life-long learning). The notion also includes the way other academic lecturers developed uneasiness regarding the sense of non-understanding that the unusual tasks and expectations engendered.

The last form of continuous learning and educative engagement is caring, which simply means caring for people you encounter in your journey of teaching and caring about educational issues as defined by the Department of Higher Education and Training and from individual university policies that you subscribe to. Consequently, I want to be involved in studying, lecturing and conducting researching that will empower me and others of interest to consider learning and education worth noticing, rethinking, reviewing, originating, envisaging, puzzling and caring about.

6.4 ANOTHER LOOK AT THE ACCOUNTING PEDAGOGICAL DISCOURSE AND RESEARCH IN ACADEMIC LECTURERS IN HIGHER EDUCATION

Higher education accounting teaching has been designated as a profession and this discipline’s university teachers have the same responsibilities as other discipline teachers and any other practitioner engaged in professional work. Higher education accounting teachers have higher levels of personal obligation, answerability and burden than the university teachers who produce graduates who will be practise in a demanding and risky field of any organisation. As I initially explained in the first chapter, this PhD thesis is supported by a point of view of financial accounting discourse being personal and experimental and by my comprehension of accounting studying, lecturing and researching as an interrelated, symbiotic procedure that is

of as much significance as their harvests. The same notion of reflexive praxis can be found in the work of others who have travelled a storyline journey of reflexive practice methods towards lecturing higher education pedagogy and researching (such as, among others Anderson-Patton and Bass, 2000; Bullough and Pinnegar, 2001; Conle, 2000a, 2001; LaBoskey, 2004b). By framing my specific studying-lecturing-researching experience as a higher educative involvement, I trust that I have provided a lens through which my colleagues and I may engage with this work in the future and reconsider the pedagogical and research practices of academic lecturers within higher education, specifically within the accounting discipline. My conceptualisation of continuous learning and educational involvement has not compelled me to reconsider my fundamental ideas towards pedagogical and educative research; however, it has greatly aided me in gaining additional clarity in my thinking. Considering my conceptualisation, I perceive more clearly that accounting lecturing, studying and researching are forms of human communication and that it is critical to show interest in the quality of lived experience during the lecturing and studying processes. According to my understanding, these two are very simple realisations, but as Dewey (1938/1963:30) to “discover what is really simple and to act upon the discovery is an exceedingly difficult task”. This journey of reflexive praxis has enabled me to master those realisations regarding the pedagogical and research aspects of academic lecturer higher education.

As a result of those realisations about higher education accounting lecturer education pedagogy and research, I have since established three matters that I strongly believe will add value to my ability to act on those realisations in new lecturing, studying and researching situations. Those matters remind me that human beings (in this case, higher education accounting teachers and learners) together with their relationships and practices are at the heart of pedagogy and research within academic lecturer education. In addition, I am also clearly reminded that it is my obligation as a higher education lecturer and educator-researcher to constantly pay self-reflective and attentive care regarding how I interact with other human beings I come across within my practice discipline. It is also my responsibility to monitor the quality of the human relationships and experiences that serve as both the means and the ends of pedagogy and research in my discipline of academic lecturer education (Dewey, 1897/1964, 1916, 1938/1963) once again in this case being at the higher education accounting discipline. Although I attempted to construct these matters to guide my forthcoming practice or action, I believe they can also be of assistance to others who are engaged in accounting higher education, lecturer education pedagogy and research as the core foundation of their practice. In addition,

these key matters could also be relevant and useful in other methods for qualitative educational research. My guiding matters are:

(a) Who are the people who are interacting with me and others in this financial accounting pedagogical and/or research procedure?

(b) How am I inspiring, recognising and replying to their influences on this pedagogical and/or research procedure?

(c) Lastly, how am I requesting and engaging with those individuals' perceptions of the quality of the lived experience occurring in the course of this subject matter pedagogical and/or research procedure?

6.5 ENTERING PUBLIC DIALOGUES WITHIN SOUTH AFRICA HIGHER EDUCATION

In this PhD reflexive research, I discovered my academic studies as a novice higher education lecturer educator-researcher within the area of financial accounting academic teacher education in South Africa university. Through my story of reflexive praxis, I also simplified my philosophy about university lecturer education pedagogy and research, with the accounting discipline as the field that is hardly researched since it is more dominated by figure-crunching practice.

Since then, I strove d to understand that I desired to brand out from my research and engage in public dialogues regarding accounting discipline pedagogy and research within the area of financial accounting academic lecturer education in South Africa which will assist in providing a relevant basis for that number-crunching action.

Though there are no clear policies regarding the higher education accounting discipline, there is a preference for pedagogical methods that position lecturers as active studying agents and also encourage higher education lecturers to reflect on their actions and be receptive to the students' responses to the lecturer's practice. There is also no clear communication between the high schooling system and tertiary expectations, which results in universities accepting underprepared students. If that communication was present, it would enhance lecturers' practice, and in turn, enhance students' success within their discipline because all learners entering university are going to possess the required threshold of knowledge that lecturers can develop. However, most universities have implemented a culture of subject evaluation, which conducted by students at the completion of the subject to identify shortfalls (comparing what

students expected when entering the discipline compared to what was afforded) that the department can correct for future lecturing and studying.

These are only thoughts, ideas, circumstances and realities of past and present experiences in my learning journey. The reality is that all these can only be understood in relation to the existing deep challenges in higher education. Strydom (2010) has identified empirically realities of the “declining resources, diversity, pressures for increased accountability and quality assurance are some of these challenges”. Msila (2006) on the other hand many years ago had drawn “attention to the poor academic preparedness of students who come from historically African township schools”. This means that insufficient previous knowledge, lack of basic skills to sustain them at higher education and poor subject choices result in increased workloads for academics as they try to support underprepared students culminating from the lack of clear communication between the Department of Basic Education and the Department of Higher Education and Training. “At the same time, the new generation of students seeks to engage around the clock with ‘just-in-time’ access to information and academic staff” (James, 2007). “Since tertiary education enhances the opportunities of employability and is associated with long-term cognitive, social and economic benefits that are transferred on to future generations” (Kuh et al., 2008), institutions of higher learning are expected to produce graduates who can get things done in the world and are prepared for effective pressure that society imposes on them as the accountants in South Africa and even outside national borders. However, the massification of higher learning brings with it many realities, such as increasing class sizes, limited resources, more diversity and an underprepared yet “new generation” learner. Therefore, to survive these trials, the current university accounting environment needs optimisation.

Empirical research has shown that the higher education accounting learning environment can only be optimised when the accounting learners are highly engaged and involved in their learning. “Student engagement describes a collection of behaviours reflecting student involvement in the university community which results in high-quality learning” (Russel and Slater, 2011).

The university students’ involvement or engagement is not only limited to the lecture theatre but also outside of it. Jones (2008) argued that lecture rooms with higher levels of engagement are not dependent on student quality but are influenced by the background of the students, the expectations and guidance of family and peers, as well as institutional and classroom practices.

Emotional connectedness to learning, educators, schools and peers is deemed important. What one also needs to consider throughout research-generated work is a fundamental issue that higher education is in crisis. It has become too technical and instrumental, thus performing purely a human resources function, preparing the student for a ‘profession’, a job. This reality means that the student misses the highly critical role of deep and real knowledge, which is instrumental in guiding humanity through the turbulence of deep human problems and possibilities.

The accounting profession is in such a crisis. Fraud and corruption are endemic and the profession is seen as complicit. Society needs critical theorists, as you are setting yourself up to engage deeply with this. So, the question remains: can you convince a highly insightful set of examiners, that you are a worthy critical theorist and educator at the cutting edge of understanding the contextual realities of the profession?

The existing reality within such a knowledge acquisition, scientific and societal problems must be attributed to the fact that accounting is one of the subjects that many students struggle with at the university level. Hence, it is time for the lecturer/researcher to reflect on the years of teaching, researching and learning with the intention of identifying several teaching and learning challenges that play a key role in the life of students, academics, the university community and society at large.

A long period of teaching, studying and researching has led to serious thinking, reflecting, observing and identifying a large number of challenges, problems, relationships, realities and thoughts leading to the identification of the key relationships among the unity of opposites and their true nature.

6.6 THE REFLECTIONS

6.6.1 TEACHING CHALLENGES OBSERVED

1. The existing relations between lecturers and students are based on the reality that the majority of academics are not basing their lectures on the effort to transform the students into critical thinkers but on teaching them how to pass, resulting in students struggling to join a highly competitive market and industry after graduation.
2. Most academics do not align their accounting teaching with the realities and challenges of the market and industry, a reality that leads to large numbers of unemployable graduates.

3. A large number or even most accountancy academics have never been in the industry, a fact that leads to an inevitable impracticability and/or lack of possibility to align the teaching to the working life. This is the result of the irrefutable reality that the majority of academics only rely on theory/theories from textbooks.
4. Under the existing circumstances companies and the private sector, in general, are not prepared to expose academics to real-life situations so that they can be relevant in their teaching.
5. Employers need skills, not just knowledge/titles or qualifications.
6. Students have unrealistic expectations (understandably) regarding what the university and its staff, teaching, learning and research offer to students at all levels, a fact that is based on a lack of knowledge regarding the relationships, connections and conducts between universities of technology markets and industry at large.
7. Accounting students at a university are often perceived as reluctant to engage in debates, opinions and discussions that could be important for them, a reality that has been supported by evidence from MUT's teaching staff, which is one of the universities under study. This is evident by poor or low lecture attendance, poor tutorial attendance and minimal student consultation with lecturers outside of the lecture room, which shows that students do not value these hours allocated for their benefit. Student engagement is critical for learning.
8. There is a very strong feeling that teaching students is not only related to a sense of knowledge production and dissemination, or social and psychological feelings of commitment, dedication and solid human and professional connections, but also to teaching and learning and the feeling of upgrading the zest and effort of both academics and the leadership of the university to commit themselves to the intellectual and professional need of disseminating and expanding the adaptation and the incorporation technology in the whole process of teaching and learning, especially their learning, particularly in accounting. The most significant challenge associated with the new accountancy intellectual terrains has, directly and indirectly, been related to the accounting course highlights the need for supplementary accounting institutionalised priorities such as online learning (associated with videos) because it is instrumental in helping students as well as academics in their efforts to simplify the traditionally difficult courses such as accounting.

According to Jones (2013), accounting teaching and learning in both the educational and professional landscapes are continually changing through the metamorphoses of the markets, the financial systems and the existing human relationships. All these realities have direct and indirect effects on all accounting teachers, who are obligated to spread their knowledge, old and new to thousands of young students dreaming of a better life. This means that we, as teachers, need, to continually determine, plan and implement the best strategies for teaching technical material. Therefore, for me, the use of technology, such as online learning, as a supplement to a major intellectual and technological path forward will enhance student performance.

According to Hsin and Cigas (2013) “lower courses drop rates and higher pass rates or higher grades for the students exposed to videos in principles of computer and accounting courses respectively”. Assessment performance is also improved when online learning supplements face-to-face learning. According to Brame (2015), “effective online learning is designed and implemented by balancing three elements (cognitive load, student engagement and active learning)”. Without planning, designing and implementing these key elements, the path forward turns into an unfinished dream.

9. It must be admitted that the existing lack of motivation evident among large numbers of students in the process of studying thoroughly in order to complete assignments or homework is considered a major challenge in teaching accounting. According to Das (2012), learners who are motivated to complete their assignments perform better compared to those who do not complete their assignments.

6.6.2 LEARNING CHALLENGES OBSERVED

1. Throughout the developing world of which Africa and South Africa are integral components, university class sizes are not conducive to face-to-face learning. Throughout my professional lecturing career, especially at the university where I am currently practising, I have faced daily challenges (students versus lecturer ratio, poor infrastructure and facilities conducting for quality learning as well as surrounding community unrest and crime) badly affecting learning. However, such realities can never stop academics from looking and acting forward and trying to commit all students to follow them in this struggle.

2. The lack of prior knowledge on the subject of accountancy because of the poor secondary education circumstances and realities makes the development of accounting knowledge extremely difficult.
3. Despite the irrefutable fact that free education to the poorest of the poor youth able to register at a university, this reality has on the one hand increased access to learning, but on the other it is the foundation of a massification that in the final analysis compromises the quality of learning obtained by learners.
4. Throughput rate expectations are set by the government for universities and universities pass that pressure down to the teachers because they have to produce so many graduates, which results in the quality of learning offered to students being compromised.
5. Given the existing realities of universities of technology, a good number of academics are transformed into good researchers but not good or mediocre teachers, a fact that leads to a compromise in terms of student learning. The reality is that many, elite and research universities prioritise research at the expense of teaching.
6. Before and during the period of the COVID-19 pandemic, online learning largely replaced face-to-face learning and a large number of students have really struggled to adapt to that change for economic, technical, social and educational reasons. The vast majority of them live in semi-urban, rural and semi-rural areas as well as in the many informal settlements in the urban areas.
7. There is a serious lack of teaching, learning and tutoring on the very vital entrepreneurial skills component of accounting learning. This is one of the many major challenges if one considers the fact that large numbers of accounting graduates aspire, believe and are up for careers that are aligned with accounting and its practical knowledge.
8. The vast majority of students who choose the accounting discipline believe, aspire and dream of well-paid salaries and occupations that lead to the private, well-paid sector or/and the middle or senior accounting and audit jobs in the public sector. These aspirations and beliefs, translated into dreams for a better future on many occasions, become a barrier to a real zest for knowledge or the love of the discipline, which results in them struggling to learn deeply the foundations and development of accounting as a science that will lead to a better life.
9. Those who can afford to pay for their children's higher education are paying increasingly more and receiving a smaller return on investment year on year. The truth of such a situation

is that once more graduates are produced, more often than not they are less value-adding than just being on the graduate list. This is exacerbated by categorising accounting as a scarce skill universities to strive to produce more graduates, which explains the forecast that university enrolment should plateau in the next three to five years.

The realities of the situation in terms of accounting as a science, knowledge and profession are that different stakeholders in the discipline have shaped a very wide variety of opinions that have become as diversified as the many theories and strategies associated with life's challenges, successes and distortions.

The opportunities for both academics and students to be successful in creating and absorbing new knowledge mean that they should not see it simply as a science or as the creation and root of a profession, but rather as a social construct that needs renovation, innovation and restructuring at all levels of existence. Accounting transforms and becomes a science when its understanding, teaching and learning and research are transformed into social practice at all levels from secondary school to university and beyond, becoming an integral part not only of the Stock Exchange but also every single corner of urban townships and rural agricultural producers.

Within this social context, the country's realities dictate to both academics and students of accountancy that an undergraduate degree or a higher diploma in the subject does not mean a new direction to employment, success, financial improvement, or intellectual and social growth. It does not mean social and financial elevation, growth and inclusion in the higher echelons of society, growth into the development of a successful consulting firm, which in a few years will compete with various companies. The correct path forward is rooted in new enthusiasm and dispersion of new knowledge to better classes and advanced tutorials for students thirsty for new knowledge, a path of understanding, common and shared aims and objectives in roles that have been re-shaped in common commitment and dedication. Such an alliance can only be successful when both parties face and treat accounting, not as a mere technical subject leading to more money and a better financial future but as a technical exercise in money and a series of puzzles filled with simplistic questions and answers. The only way forward for science, its believers, academics, students and the markets are the perpetual efforts of all stakeholders and role players to advance innovative research, analysis, dissection and critical thinking at all levels of academia and society at large. Self-discipline, continuous effort, individual and group discipline and guidelines are the roots of a new path to success that will

be based on a dissection of problems and challenges that exist to formulate and pave the new way forward. The identification of existing challenges will be based on innovative and ground-breaking research leading to new knowledge production, which leads to a path of new challenges that need thoughts, strategies and tactics. These processes will pave the way forward in the effort to overcome these challenges on a difficult road utilising the weapons of discipline, commitment, synergy, cooperation, honesty and collective leadership.

Such initiatives and alliances can only be successful when the individual or collective initiators put plans in place and implement discipline, organisational unity, collective synergy, control and monitoring and evaluation of the initiatives. The collective groups of academics, administrators, students and parents' engagement can only succeed if they work together to achieve unity and an objective understanding of the agreed upon strategies and tactics. Objective unity engagement guarantees successful and harmonious outcomes and a teaching and learning environment that is enriched by the achievements of new knowledge production in accountancy.

In such a never-ending process, the roots of success are based on the quality of the relationships between academics, university leadership and management, students and their families and the community at large. The role of academics and students at all levels paves the way for the understanding of existing relationships, support, initiatives, ways of teaching and learning, existing infrastructure and the like. The fundamentals of such relationships need to be built upon the foundations of the relationship of the university and the Department of Accountancy with the institutional leadership of high schools, their leadership, the teachers and the existing talented school pupils in mathematics and science. Their main aim and objective will be rooted in the effort to bridge the secondary and tertiary phases and lead young adult students on the road to successful higher education challenges.

Given the realities between the groups, the crucial significance of the common work that is a necessity at the university needs to be dissected and understood deeply on both sides in the foundation roots of the relationship between academics and students of accountancy. For the success of the relationship and the productivity of the science of accounting, the first and foremost priority is the combination of, among others, the expansion of cordial relationships and their unity with working guidelines leading to and uniting the differences and similarities of the learning culture between the secondary and tertiary levels. This reality means that academics should be determined to develop a series of practical ways of teaching the subject

to fruitfully assist all levels of students in strengthening and developing their academic performance. In such a process, the academics simultaneously develop and strengthen their focus and attention on the process of teaching and guiding a group thirsty for new knowledge. The streamlining of issues key to the science softens difficulties and educational challenges because the existence of weak foundations in both secondary and tertiary education is well-known and accepted.

The sad realities associated with poor results in key subjects and the lack of guidelines for large numbers of matriculants as well as their tertiary education choices exacerbate the existing problems and challenges at all levels. The situation of new students in accountancy at universities in South Africa becomes problematic for both academics and students for several

The most significant issue and challenge is that a large number of first-year students lack knowledge and understanding of the subject, leaving academics with two difficult options: fail the students due to a lack of guidance and direction during the first year, or set easy and lower standard questions in order to increase the pass rate.

reasons. The most important problem and challenge is the large number of first-year students do not possess knowledge and understanding of the subject, meaning that academics have two tough choices: to fail the students because of lack of guidance and direction during the first year or set easy and lower standard questions aiming at raising the pass rate. Such realities weaken students further because passing the first and second years means nothing in terms of both educational and future aims and objectives including professional plans. In such a situation, initiatives by academics at the MUT Accountancy Department, who initiated extra classes for groups of students, led to the elevation of basic and advanced understanding of basic accountancy skills and knowledge, a reality that meant that such initiatives replaced the pressure that students felt in their efforts to perform better in the subject.

Such realities are a serious negation of several academics who have strong beliefs that secondary school pupils including those who pass the matriculation examinations, have no chance of succeeding at university accounting studies because even the best teacher-academic is unable to help them in the process of teaching and learning. Such beliefs are also circulating among academics who not only pinpoint the great difficulties of the 'average pupil' but also those who score high marks in mathematics and science. These are basic beliefs and ideas of academics that need to be sent where they belong-- to a university dustbin of false ideas. Such

ideas of academics cannot be really considered our thought to be false, but the real truth lies in the fact that such ideas are against the feelings and realities associated with academics' duties and responsibilities. They need to begin by facing the challenges by understanding the realities and history of this lack of preparedness and they need to be ready and prepared to connect their existing stress with support, fulfilment of duties critical thinking, commitment and dedication.

There is the belief that the accounting reality and its first- and second-year textbooks are very difficult for the young, successful final-year students accepted by the university. As time goes on and they face the first two or three weeks' challenges, the academics come to realise that average student's process of understanding and the knowledge situation is weak. Academics are faced with the reality that first-year students cannot comprehend long sentences in simple textbooks. In such a situation although a critical reader will look forward and become in a few days a critical thinker, there could be a minority that negates the duties and responsibilities. Such individuals are the complete antithesis of what is needed in such situations: a fight for commitment, dedication, collegiality, social and intellectual solidarity, quality and relevance.

6.7 CONCLUDING THOUGHTS

In this chapter, 'Conceptualising my narrative reflexive-praxis study experience', I attempted to shift my PhD research forward and outward to offer provocation and the path of my upcoming academic work and to initiate participation in public dialogues within the higher education pedagogical community. Keeping that goal in mind, I have conceptualised my teaching-learning-researching practice as a social process of existence that I call educational involvement. I detected and argued several forms of educative involvement, which I became cognisant of through the means of the story of reflexive-praxis study, to give conceptualisation life. I developed three additional questions that will guide my future educational work.

I strongly believed that the existing circumstances at universities made it clear to me that solving the problems facing tertiary institutions could only be achieved through collaboration and unity among all academic educators. This unity, I feel, should be stronger among colleagues in accounting because it is a subject that combines a variety of educational contexts and realities. This means that the challenges facing the discipline and its many directions can be enriched through discussion and collaboration at all levels. The continuous exchange of ideas, knowledge and views will, in the end, make things more understandable and comprehensive at all levels. When such processes are in motion, the existing challenges and

problems as well the existing difficulties found in the processes and outcomes of teaching and learning can be solved. The creation of teaching and learning guidelines can be instrumental in the creation of a new viable approach that will ultimately lead to the establishment of new and up-to-date guidelines for the support of students, academics, university leadership and management, as well as policy makers. The reality pointing to the fact that academic areas are interrelated in initiatives for the social and organisational management of individual lives becomes a guide for the future.

Education for the youth of every country on earth is a necessity in building a better future, but multiple challenges remain and this reality can be won through common alliance, synergy, coordination, cooperation and mutual commitment and consistency at all levels and groups. Mutual support and unity contribute to and strengthen the common and united efforts to elevate the existing standards. Collective enrichment is the foundation for continuous improvement of supplementary material and practice. All these are the outcomes of a continuous effort to strengthen the terrain of innovative thinking. Within this context, the significance of training within the teaching and learning process can lead to the path of practice.

I believe, based on the writings of Maddock and Maroun (2018), that academics must become the pioneers of the effort to mentor students at all levels, a process that can lead to the student/academic integration of thoughts and acts leading to social integration. This means that it is up to both students and academics to accept, plan and implement common responsibility for success and progress. To my mind, this is the root of the reality that supports, guides, plans and explains relationships instrumental to the success of the teaching and learning process. My experience has taught me that support is founded on the processes of preparation, explanation, consultation, iteration, illustration and self-discipline.

The commitment to work and the emphasis on the continuous combination of efforts to expand my research capacity and productivity as the foundation of new knowledge production with teaching and learning dedicated to my students and their wellbeing are the roots of my new transformation path. The promise to convince all my colleagues to follow my example is an issue that is non-negotiable. We are all together in such a process of work, synergy and commitment to the students, the university and the community at large. For such initiatives to be successful, the strategies and methods to be followed need to be debated and agreed upon, since open and honest debate is the root of success.

The debates among all colleagues need to be based on a number of agreed upon strategies, tactics and initiatives that are structured after a successful process of debates, research, planning and thorough investigation. Within these processes, collective leadership is the foundation of success because it draws its strength from consistency, planning and practice. Based on knowledge and critical thinking, the process is the creation of a serious and well-prepared learning environment founded on well-planned and successful strategies. This means that continuous mentorship of support and commitment leads to an academic support group that addresses the existence of the lack of strong basic skills at the highest level of education. Such an academic commitment is the outcome of a collectively innovative and visionary commitment to a new path of knowledge, founded on an innovative approach to expert training and mentorship. Support and enrichment programmes prepare students and should be thoroughly discussed as the academic abilities of first-year students, in particular, must be assessed in such a way as to overcome weaknesses. Hence the focus on such an important issue needs to be thoroughly supported, planned and implemented successfully. It is an academic and humane exercise, a process of support that leads to students' enrichment and a way forward to success.

Lastly, I defined my objective of engaging in public dialogues regarding higher education accounting pedagogy and research within the area of higher education academic lecturer education within South Africa.

CHAPTER SEVEN

7.1 CLOSING

In this PhD study, “reflexive praxis and systemic factors influencing teaching and learning accounting discipline in South Africa”, the accounting challenges of higher education teaching and learning were investigated. That was done with the intention of exploring avenues to enhance financial accounting teaching and learning to increase student throughput rates at higher education institutions in an education massification environment that universities operate under to maximise graduation rates and minimise dropout rates experienced within South African tertiary accounting discipline and, in turn, improve the students’ completion level, preferably within the minimum time frame but also without compromising content quality of the university’s accounting syllabus.

In addition to analysing the systemic factors influencing financial accounting teaching and learning, I have also applied reflective practice posture concerning researching and pedagogy to investigate my professional existing practice as a new higher education lecturer in the field of financial accounting academic teacher education because I believe that reflective practice brings alignment into one's fundamental learning and classroom practice beliefs, enhance and supportive to learner-centred learning and greatly enables professional development for the practitioner. I have chosen to view learning, lecturing and researching interconnected, symbiotic processes as important as their products. I additionally focused on a person’s practices and relationships, as well as feelings or sentiments, which provide the basis for these fundamental living practices. Within this final dissertation episode, I am presenting the concluding reflectional learning pertaining to my personal experiences as a beginner higher education lecturer, as well as factors influencing subject matter teaching and learning. I have highlighted and discussed some story features that progressed throughout this PhD dissertation reading. In this argumentation, I contemplated how each feature may direct me to additional labour in the area of accounting in higher education lecturer schooling. Additionally, I consider the research’s educational value in a form of reconsidering the fundamental study goal, which I stated in episode one of the dissertation together, with a re-evaluation of the research toward the goal. In completion, I will revisit the “working theory” that sparked this PhD study and examine the rationale stated in this notion or philosophy in light of what I studied throughout the current research journey. The central or fundamental study enquiry which offers a path of the research as far as the reflexive praxis is concerned is: “How can I, as an institution of higher

learning financial accounting novice educator, learn through putting into practice my theory of the educative potential of teachers' experiential-scholarly inquiry?" In the first episode of this PhD dissertation, I emphasised the understanding of the above-mentioned enquiry as experimental rather than analytical. I have put forward the objective of utilising this central question and other additional 'signpost' enquiries to assist me when surveying my practice as a new higher education lecturer within the accounting discipline. Within this part of the reflexive-praxis study journey, I analysed the earlier episodes for this PhD dissertation to try to brand meaning for the narratives they express regarding my experiences as a new or inexperienced accounting lecturer-researcher of higher learning. I also highlighted the other storylines that have progressed throughout the dissertation and considered how each of those storyline' threads may provide opportunities for fresh narrations of experience and questions for me as I break into the area of academic- teacher- educator and researcher within an accounting discipline.

For me, the journey of reflexive practice as a teacher in a higher institution of learning was paved with good intentions such as theoretical intention, research effects and self-development in what I do. Another character for reflexivity constructed in this dissertation is one for self-awareness through societal placement, but it was the greater focus on self-awareness at the expense of social meaning construction that bothered me as a practitioner. In doing so, I have highlighted three narrative threads (storylines) that have evolved in the dissertation journey and also deliberated the way one of these storylines will provide the potential for fresh chronicles of training and an investigation of myself as I continue this discipline of academic accounting lecturer schooling. These native strands tell a clear story about lecturer schooling pedagogy and study, which are experimental, promising, variable or ever evolving and always in progress. They additionally highlight the way uncertainty in financial accounting studying, lecturing, and researching can indicate important prospects for finding and development. For me this storyline talks to what authors like Hogan (2003); Lyons and Freidus, (2004); Richardson (2003) and Samuel (2003) state that this is lifelike dimension that is missing from accounts of pedagogy and educational research that outline a predetermined, linear progression to a definitive conclusion.

Chapter one of this PhD dissertation demonstrates the fluid, changing nature of my planning for this PhD study. Within the opening chapter, I unpacked how recommendations that I received from my supervisor or assessor in response to my PG2a form, which served as a doctoral proposal triggered me towards reworking the fundamental research question which I

have initially been planned to investigate in my research journey. While rewinding to the first chapter, being conscious of this designing stage being the time for substantial studying and finding for me as a higher education accounting discipline teacher who is just hoping to break into the research field. I view the redrafting of my original PhD study proposal being a reproductive practice which promoted fresh guessing regarding the way and the thing intending to investigate to complete the doctoral qualification at the Durban University of Technology. The experience of not receiving full approval for the proposal, the original/initial submission prompted me to try a new methods of academic investigation, which led to me broaden the scope for my academic study project while also excluding the accounting professional bodies' interviews from this dissertation.

The literature review chapter was divided into two chapters namely the contextual chapter and the argumentative chapter. These two chapters demonstrated that, like my initial preparation, the actual study procedure took a changing and flowing path. These two chapters revealed how continuous reflection on my lived practice experience combined with the systemic factors that influence my teaching of financial accounting as well as responses by the universities-stakeholders such as lecturers and postgraduate students who were this study's participants really tested my expectations for the way the study procedure will unfold and encouraged me towards rethinking and adjusting the aspects for my researching plan if the intended outcome from the proposal were to be achieved. All these were successfully done with the guidance and assistance of the supervisor and the senior researchers within my employment institution. Furthermore, these two chapters clearly demonstrated that my rationale regarding the way of carrying out this study continued to evolve as a result of communication with the area manuscripts produced through my research journey. The second episode of the literature review (chapter three) also showed that my PGD(HE) that was done at Rhodes prior to enrolling for PhD became an integral part of my financial accounting teaching at the institution of higher learning and also unpacked questions such as "What do I know about accounting?", "What do I know about teaching?" and "What do I know about learning?". These questions were mapping my way to the background of the chapter which was to address the fact that given all the current challenges and context of the students how I can best create a living accounting curriculum that will empower my students to take advantage of the opportunities available for young black graduates from this scarce and largely demanded skill by the industry.

Chapter Four, the research methodology of this dissertation was my research process, designing sessions for two undergraduate financial accounting subjects was a continuous learning journey

for me as a novice tertiary teacher who is also planning to verge into academic research within the discipline of accounting. This research methodology chapter communicates my changing thoughts regarding the way I should craft the story of reflective research within action through accounting discipline pedagogic and researching. This further demonstrates the way, during the progression designing procedure, I grew in the simplicity of my pedagogical principles, concepts, concerns and worries as an academic teacher-researcher at an institution of higher learning. The chapter also illustrated how my reflection practice on teaching the marketing department (Accounting for Marketers) module enhanced my design for the accounting diploma mainstream Financial Accounting III that was subsequently allocated to me by my line manager. In addition, this chapter clearly displayed my research design to be utilised in the collection of the data via the MS Teams interviews due to the outbreak of coronavirus (COVID-19), which prevented the face-to-face interviews. The main purpose of this research was to improve teaching and enhance the accounting discipline students learning and graduation, against this background the data was collected from the accounting lecturers and postgraduate learners from the four institutions of higher learning situated in KwaZulu Natal, namely MUT, DUT, UKZN and UNIZULU. As a result, this chapter demonstrated the knowledge of revising my sequence plan while writing the dissertation and that section assisted me in learning about and becoming alert to additional developments that I could make while engaging in the sequence plan of the forthcoming, given my new interest in reflexive practice research within my discipline.

Chapter Five, 'results and discussion of the primary data' presented the results and discussions of findings obtained from the MS Teams interviews with the respondents. These responses were integrated with the researcher's knowledge regarding that question considering that the dissertation was partly about the living theory of my practice as the institution of higher learning, accounting discipline teacher to pinpoint beliefs, understanding to change the existing circumstances through the utilisation of the thoughts and actions as the challenge to the present accounting teaching and learning status quo. Rather, as with my doctor of philosophy dissertation research and course design processes, my accounting subject matter pedagogical considerations and approaches progressed over collaboration with academic lecturers as well as in reply to ongoing reflection on my lived teaching experience practice since joining the institution of higher learning within South Africa, KwaZulu Natal. Marrying the respondents' responses with the knowledge that I have gained and observed during my teaching practice was done to critical enquiry instructional beliefs and choices that were done within the course layout

procedure. It additionally reveals the way I took cognisance of the leadership intricacies within the accounting discipline and the university as an accounting lecturer and how sometimes I am often uncertain of what to do to resolve challenges and bottlenecks within teaching and learning accounting since each institution has its own procedures and protocols to follow. These results and discussion of the primary data chapter clearly revealed the way the current studying was intensified and stretched through the procedure of building a story of reflective-praxis medley as a method of providing a justification of my practice as a newly appointed lecturer together with systemic challenges in the lecturing and studying accounting disciplines within the country, in addition to demonstrating the developing and frequently hesitant nature of personal learning during lectures.

The other key element often overlooked that I have gained through interaction with colleagues from similar institutions is the importance of social and emotional aspects among people who practice in the same industry. This element tells the storyline for the lecturer's academic pedagogy as well as research, which is made imaginable by communication with further accounting discipline academics and their practice and which is provided with its greatest direct worth through the excellence of social practices and relations that emerge during the lecturing, studying and researching practices of your discipline of interest, which in this case, is financial accounting.

This key societal, expressive and emotive component for my accounting studying-lecturing-researching practice is furthestmost vividly demonstrated within the storyline of the reflection exercise which I display in this dissertation. According to the communal magnitudes of lecturer academic pedagogical and researching, the notion reveals the way the learners made a crucial influence towards enhancing my studying and professional action as a newcomer lecturer-researcher and the way most of the learners' studying happened by attending, participating, homework preparation considering that accounting is a doing subject, constant communication where need be and collaboration with each other inside or outside the lecture room. It also demonstrates how, by participating in this dissertation dialogue or "member check" gathering, several academic lecturers contributed towards my studying when I was writing this PhD dissertation. The notion further emphasises how, in those gatherings, these learners entirely agreed with the probability of utilising my notion to create thoughts and enquiries of their own work as academic lecturers for their current or future studies.

Through the study of my higher institution of learning accounting practice experience where I acted as an accounting novice educator-researcher for the past few years, I obtained understanding into lecturing, studying and currently slowly but surely breaking into researching in academic teacher education as a lifelike journey with a huge interest of accounting discipline aiming to enhance the subject lecturing and studying. I think that these enhanced three pillars (teaching, learning and researching) of comprehending or mastering will provide me a stronger self-confidence to recognise and vigorously involve with the shocks and doubts that I will experience and the errors that I will commit in my upcoming accounting discipline pedagogical and research actions. In addition, I am optimistic that it will make me more receptive towards further individual doubts and errors being basic as well as transformative attributes of lecturing, studying and researching. Furthermore, while working with learners at my place of practice, I intend to always encourage them to consider their educational capacity for amazements, blunders and insecurities within pedagogical and academical researching. I moreover intend taking this to account while discussing with others working within the area of academic lecture education. Furthermore, the collection demonstrates how, as a result of my accounting studying-lecturing-researching practice, I developed more awareness for the way societal shapes for power and pleasure persisting in post-apartheid South African higher educational locations may labour towards undermining or marginalize affiliates of a lecturer's family.

As far as I am concerned, the notion of reflexive praxis within academics demonstrates how, through my higher learning institution's accounting discipline novice lecturer-researching procedure, I became increasingly conscious of the significance of recognising as well as participating in or being involved with feelings in life-long studying, lecturing and researching. Furthermore, the concept of reflexive praxis takes into consideration the rather unpredicted emotive or sensitive impact that the studying-lecturing-researching practice had on me, as well as how I acknowledged and engaged with my own emotive or sensitive side, which improved my study as a new accounting educator-researcher in a higher learning institution.

This PhD dissertation research has made me increasingly aware of the importance of how human communication accelerates and improves pedagogics and research in academic lecturer education. I am conscious of my academic obligation acting in university lecturer-researcher, which is to admit and acknowledge the worth of aids towards my reasoning as well as my practice, mainly from individuals who embrace a lesser power than I do in lecturing and researching situations. I also had a reason to acknowledge that lecturers and researchers within

academic lecturer education have a responsibility to pay heed to continuous self-reflexive care towards human practices, relations and emotions that arise during lecturing, studying and research process within the practising discipline. Additionally, as a university-lecturer-researcher, I have duty or obligation to being alert of my influence and freedom as a black African, middle-class, soon to be 'highly educated' citizen and to keep re-investigating how that influence and freedom may limit or colour my practice and my relations with the previously disadvantaged learners I teach and research participants.

Going forward, I plan to utilise these considerations in guiding and assessing my own subject matter pedagogics and research. I also aim towards bringing these perceptions into personal public debates with others within the context of academic lecturer education that got the same interest as me. I also intend towards adding my opinion to those within this higher education discourse community that strive to counterpoise a dominant focus on programmed, technicist results and accounting values by appearing to be studying, re-studying, lecturing and researching as societal and emotive procedures which are conclusions in their own (Eisner, 2000, 2005; Hargreaves, 2000; Jansen, 2003a; 2005).

As shown in Chapter Five, 'Results and Discussions of the Primary Data'. My PhD study also had quite a significant effect on my accounting lectures and studies at MUT for the two undergraduate courses that I oversaw. I also strive to critically demonstrates how, as I was researching my teaching, While the modules were being taught, I implemented changes to my pedagogical approaches and methods. In addition, this chapter illustrates how my module lecturing experience empowered me to generate key research questions and ideas for my study. In addition to demonstrating how I acted as a novice lecturer and researcher, the chapter focuses on the learners who contributed towards the module learning and inquired towards their own academical environments, practices, perceptions and experiences. It additionally demonstrates the way, as a result of their participation in these two undergraduate subjects, a quantity for these academic lecturers became more aware of the university's academic value for the encouragement of students' investigation and feedback within their own lecture rooms with the goal of improving their learning.

In the nutshell, this research has expanded my confidence as far as the utilisation of perspectives for academic investigations that are boosted and activated by clear interconnected systems and interactions among accounting discourse, pedagogy and research. The current PhD research has taught me the importance of the synergy between research and pedagogy to

enhance one's lecturing, studying and research activities. I intend to investigate additional potential cooperation in the middle of pedagogy and research within the higher education accounting discipline, to contribute to the public conversation which involves critical, productive and artistic lamination of higher education accounting research and pedagogics.

Chapter Six is the last chapter before the closing chapter and deals with conceptualising my narrative reflexive praxis as a novice accounting teacher at the university in South Africa, focusing on the financial accounting module. This was necessary since the main aim of this study was mainly to creep into, scrutinise or explore and convey how I, as the university accounting newly lecturer, can study by tapping into action my philosophy of the academic capability of lecturers' experimental-academic investigation. The current aim was motivated as a result of an intention to improve the growth of my professional academic voice and practice so that I can produce graduates that are relevant to what the industry is looking for and that can easily pursue their further studies using the pedagogy obtained from my teaching as the foundation. I wish to articulate my dissertation in an approach that would serve as a reachable, useful resource and meaningful piece of my own upcoming practice within the accounting discipline and for others who share the same commitment to higher institution accounting discipline learning, teaching and research. Therefore, I intend to contribute to the education field through this study. Hence, I intend to make the final product of this dissertation to be educational to everyone who shares my interest. Therefore, this dissertation will provide the foundation for my further evaluation of higher learning accounting pedagogical and research within academic lecturer schooling as lifelong, societal and emotive and interlinking procedures. It was also interesting to hear most of my data collection participants from all four sampled institutions concluding comments by saying they would be very interested to utilise this dissertation findings as their basis towards their future studies. I was motivated by that alone to write a piece of work that is frank, reachable and appealing by focusing on practices and topics that would be highly stimulating and eloquent for others as well as myself, as well as provide vivid, fully illustrated and clear explanations of my reasoning and practice. I intend to articulate scholarly publications, as well as re-evaluate personal labour in a series of educational forums such as the South African Accounting Academy (SAAA) or South African Accounting Association conferences because those are the platforms that help as the peer reviews of the practice. Therefore, most if not all my readings for this PhD dissertation were motivated and fascinated by my interest to grow as a higher institution, accounting discipline novice educator-researcher. Through my reading and interaction, I have gained experience,

understanding and confidence as a teacher and researcher. I had also pinpointed likely pathways for my upcoming investigation as well as the discipline's actions. Additionally, I have extra clarification of the way I hope to break into public discussions regarding accounting higher academic lecturer schooling. Therefore, the academic educational understanding that I as the accounting novice teacher who is about to break being a researcher have gained through this PhD journey has indeed been smoothed and also constrained at the same time by its close scale as well as specific context. This belief has also been shaped and limited by my perspectives, opinions, interactions and explanations, as well as my narrative reflexive-praxis approach to research within a discipline. Though I wish that others would draw conclusions from their own work, the perception that I had achieved is only directly relevant towards my own educational work as the newly lecturer-researcher seeking experience within his area of interest.

Chapter six critically analysed the academic issues and practises that partly well informed my PhD lecturing-studying-researching practice. This experience was then conceptualised as educative engagement. It also discussed several methods of educational involvement that I became aware of as a result of my story of "self-study" research journey. I subsequently elaborated on the way this conceptualisation will assist me clearly unpacking some of my academic notions. Lastly, it then looked at the way I can pull out things have learned through my research to break public discussions about academic and accounting discipline research. I also explained in this chapter that my curiosity about these conceptions of lecturers and accounting lecturing was enhanced through my constant reading and reasoning regarding the lasting paraphernalia of the demanding and controlling training and administration for lecturers within higher education prior to and post-apartheid-era South Africa taking into cognisance that the prior apartheid learners are not the same to the post-apartheid learners. Chapter six also explained that since I am interested in the topic, I am committed to helping lecturer-researchers who use the story of 'self-study' pedagogy. Therefore, I have decided to divide my methodology into two categories and one of those categories was the reflexive praxis, which was greatly motivated by Whitehead (2004) who is one of the authors who write deeply about the reflexive-study research. This narrative has allowed me to show my evolving, dialogic and highly complex meaning-making process. The benefit of reflexive praxis is that it is multi-dimensional, wild-ranging and aspheric lenses and it does not require sequential understanding or precise decisions; instead, providing prospects of continuous, numerous connotation-creating. Nevertheless, research and publication of this narrative offer others in the higher

education discourse community another lens through which to consider their own ideas and practices and see possibilities for growth and change.

On top of making these points stated above, my PhD study clearly brings more clarity and a boost to the revolving and increasing build for labour which aims towards examining and valuing the lecturer self and lecturers' reflective practice research and peer evaluation within a field of lived, relational educational experience, especially if that teacher is based on the institution of higher learning because he is expected to develop himself continuously and add to the body of knowledge. This PhD dissertation highlights the complexity of the institutions of higher learning leadership that is forever changing (without attaching any value to this change but it is anticipated that if leadership is changing, new strategies will be implemented) together with always-changing trials of lecturers' pedagogical choice-crafting and deed because of that complexity. It also reveals how much practice, people collaboration together with engagement and wider societal settings as well as shapes influencing higher education accounting teachers' individual, day-to-day action. Additionally, demonstrating the way continued, crucial and artistic investigation in which the lecturer's reflection could improve pedagogical action as well, as a result, making the qualitative variation towards individual practice within academic situations, ultimately improving his practice or action. Furthermore, this PhD dissertation demonstrates how a reflective exercise conducted by a teacher at an institution of higher learning can illustrate important academical ideas which have reflection outside the self as well as can theme towards paths of study and growing in the larger academic field within a department of higher education and training.

7. 2 CONCLUDING THOUGHTS

This PhD research was partly motivated by my perception of the educational and intellectual value of exploring my academic investigation towards a very personal tertiary academic practice and actions as a post-graduate learner towards a Bachelor of Technology (BTech) at Mangosuthu University of Technology and a Master's in Business Administration (MBA) at MANCOSA levels of academic teacher education after completing my undergraduate study towards a National Diploma in Cost and Management Accounting (CMA) that was done through the Mangosuthu University of Technology. My love for higher education teaching was developed, and as a result, two post-graduate diplomas (PG: Diploma in Accountancy and PG: Diploma in Higher Education) were obtained to strengthen my accounting subject matter knowledge and also familiarise myself with the pros and cons of the higher education teaching

industry. After doing a research proposal and mini dissertation, respectively, I saw a good articulation gap in reflexive praxis for me to pursue.

Since I assumed that my participation in such an experiential-academic investigation had been beneficial for me, I investigated relevant academic opportunities and entertained the possibilities of studying at institution of higher education. Therefore, my PhD study was influenced by working theory that experiential-academic investigation could guide learners' learning practices within accounting academic lecturer schooling. I hypothesised that it would be feasible to observe these beneficial studying practices among scholar-lecturers engaging in oral and authored dialogues in their academic lecturer schooling settings in addition to being evaluated by their senior peers and the students they teach. I elected to adopt a reflexive-praxis approach to pedagogy in my plan while lecturing on two undergraduate studying subjects since I expected that this method would foster the developmental procedure of experiential-academic investigation among the learners who took my lectures during my teachings and who helped me collect data. By examining my tertiary practice of lecturing and researching in these two subjects, as well as my involvement with students' viewpoints on their experiences with the subjects, I gained assurance in the educational values of providing opportunities and encouragement to learners in academic lecturer schooling to engage in scholarly investigation into their personal schooling experiences and practices with the goal of improving their practice.

I also became aware of the ethical and more emotional complexities of this pedagogical method, as well as the significant number of lecturing stints and assistance required for my lessons to be productive and beneficial to my students. However, through this PhD research, I had come to acknowledge that excellent quality academic lecturer education, in whatever shape it may take, always demands the high level of knowledge capacity and demonstrative commitment and time from educators of higher learning institutions, especially within accounting discipline because it is a doing subject. It will further require careful and self-reflective attention to the accounting subject matter from a pedagogical perspective and towards the human experiences, relations and emotions that are at the core of tertiary accounting lecturing and studying in addition to systemic factors influencing its teaching and learning.

The challenging and stimulating nature of the university's accounting context teaching and learning strains impending investigation, which is intended to discover artistic, innovative, and

appropriate ways of practising to kindle learners' desire in learning and to provide opportunities for academics to devise innovative ways of teaching students while not compromising quality. Against this background, the university's accounting teachers will have to come up with comprehensive strategies to promote the production of relevant students that meet the needs of the working industry within South Africa. These strategies can also be achieved by strengthening the importance and relevance of departmental advisory boards that are constituted by adequate and relevant people from the professional bodies and from the industries that absorb our graduates, to clearly advise as to what is expected from the discipline graduates. By so doing, the accounting department academic staff will be able to continuously reflect on their services by assessing if their graduates meet the needs of the industries that absorb them afterwards. The industries should be motivated to see the essence of allowing academic staff to visit their businesses during the holidays in order to align theory teaching with practical work and to open the platform of 'silent' mentoring (informal mentoring) for those academics who have never been exposed to industry. A method such as social networking can be used to constantly keeping in touch with accounting industry by the academics.

Universities or faculties that include an accounting department should encourage an academic focus, provide helpful and informative lectures and create a safe and helpful teaching and learning environment. Lessons and group discussions between students must be purposefully introduced into the teaching and learning environment especially for accounting discipline. By so doing, the department will create an environment where learners will reach their full potential by being involved in their learning and engaging in the deep learning, which triggers critical thinking and assists in academic growth that can be applied in the workplace.

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