An investigation into the complexities of simultaneously being an accounting academic and a researcher – a Durban University of Technology (DUT) case study

Submitted in fulfilment of the requirements of the Degree of Doctor in Philosophy in Management Sciences

Leadership and Complexity

Faculty of Management Sciences

Durban University of Technology

Anchal Ramsarghey

Student number: 21557654

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Supervisor: Dr SG Hardman

DECLARATION

I, Anchal Ramsarghey, declare that,

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Anchal Ramsarghey Date: April 2021

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ABSTRACT

An investigation into the complexities of simultaneously being an accounting academic and a researcher – a Durban University of Technology (DUT) case study

The purpose of the study is to provide insights into the contextual relevance of research expected of accounting academics in their pursuit of new knowledge. Accounting academics are aware that the theoretical underpinning of their discipline is regulated by International Financial Reporting Standards (IFRS) and thus, restricts accounting research. Capacity to undertake accounting research becomes a major concern. “what can I research and what is it going to do for me and my students?” is a very common question. Research is intended to generate new knowledge in a discipline but can be a means of reviewing and improving existing practice. Research reveals evidence-based methods of performing tasks efficiently. The research results should then feed directly into curriculum reform and design, thereby ensuring that what is being taught in future is relevant. Thus, research is informing teaching and learning. Graduate attributes will be enhanced resulting in students who are able to cope with real life accounting problems. This leads to a quest for further research, and the process begins anew. A Systems Thinking lens was used throughout the ethnographic study using Soft Systems Methodology predominantly. The Viable System Model and System Dynamics diagramming and modelling techniques are also used to unravel the problematical situation, with a view to construct a framework of enquiry for the study. A living theory paradigm with the aim of improving my practice was maintained throughout the study by the practitioner-researcher using action research. This study was intended to explore the teaching-research nexus using systems thinking to develop leadership capacity. In this context, leadership capacity was the change agency to enhance research output and curriculum reform. The results indicate that the factors that inhibit research are identifiable to develop a strategy to mitigate those factors using Soft Systems Methodology’s learning cycle. Recommendations for possible research areas that fall outside the realm of “technical knowledge” to address the complexities brought about by additional legislated practices to the profession have also been recognised. The

results are the design of a framework for accounting academics to utilise to maximise their research productivity.

Keywords

Accounting Academic; Accounting Researcher; Complexity; Soft Systems Methodology, Systems Thinking

DEDICATION

- I dedicate this thesis to Almighty God, who has directed and encouraged my efforts to always lead a Dharmic life.

  All actions are wrought by the qualities of nature only. The self, deduced by egoism, thinketh: "I am the doer"

  (Bhagavad Gita – Chapter 3 Verse 27 recognising the systemic nature of reality).

- To my husband, Kevin. You are my greatest strength and my toughest critic, coach and motivator. I am so glad that we have travelled this journey together. I am looking forward to our next adventure now...

- To my heartbeats: Aditi Prabha and Divya Anjani. You two girls are the reason mum strives to improve herself in every way, every day. I hope dad and I have set an example that you both will follow someday. There's no academic pressure in any way – just do what you love with passion and learn from what you are doing. Challenge yourselves and do not settle for the mediocre.

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- My dad, Pritham. Your silent nod of approval, smile and that pat on my back means more than you will ever know. Your stamp of approval is always the litmus test for me.

- My other parents, Ramu and Geetha, who have made it possible for me to take the time from my domestic life to spend on my studies. Both your verbal and tacit encouragement, along with the cups of tea and chats, have encouraged me through many a hurdle.

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LIST OF ACRONYMS

4IR	Fourth Industrial Revolution
ACCA	Association of Chartered Certified Accountants
APC	Assessment of Professional Competence
AQ	Academic Qualification
AR	Action Research
BEE	Black Economic Empowerment
CA(SA)	Chartered Accountant (South Africa)
CELT	Centre for Excellence in Learning and Teaching
CHE	Council on Higher Education
CIMA	Chartered Institute of Management Accountants
CPAs	Certified Public Accountants
CPD	Continuing Professional Development
CQPA	Centre for Quality Promotion and Assurance
CTA	Certificate in Theory of Accounting
DHET	Department of Higher Education and Training
DOE	Department of Education
DUT	Durban University of Technology
EAP	Effective Accounting Practitioner
FAI	Faculty of Accounting and Informatics
FCAs	Fellow Chartered Accountants
FQE	Final Qualifying Examination
HE	Higher Education
HEI	Higher Education Institution

HEQC	Higher Education Qualifications Council
IFRS	International Financial Reporting Standards
IT	Information Technology
ITC	Initial Test of Competence
MIT	Massachusetts Institute of Technology
NCHE	National Commission of Higher Education
NRF	National Research Foundation
PE	Professional Examination
PhD	Doctorate in Philosophy
PQ	Professional qualification
RPL	Recognition of prior learning
SAAA	Southern African Association of Accounting Academics
SAICA	South African Institute of Chartered Accountants
SAIPA	South African Institute of Professional Accountants
SD	System Dynamics
SOSM	System of Systems Methodologies
SSM	Soft Systems Methodology
SSAUF	Staffing South Africa's Universities Framework
ST	Systems Thinking
UCDG	University Capacity Development Grant
UoT	University of Technology
US	United States
VSM	Viable Systems Model
VUCA	Volatility, Uncertainty, Complexity and Ambiguity

1CHAPTER ONE
OVERVIEW OF THE STUDY

1.1 Introduction

The Department of Higher Education (DHET) in the Republic of South Africa (1997: 145) has encouraged academics to engage in the pursuit of academic scholarship. Academics are advised to pursue vertical qualifications and publish their research findings, as additional funding is dependent on the research output of the university. Since the change of status from “Technikon” to “University of Technology” (UoT), academics have to engage in scholarly investigation and debate, the delivery of conference papers, publishing in accredited academic journals and advancing research related studies, which are an integral part of being a UoT. A more apt view is one of research-informed teaching. To this end, Demski and Zimmerman (2000) argue that teaching activities and research complement each other very well. An additional issue that needs to be considered is the innovation in accounting research explored by Demski (2007); Hopwood (2007) and Sunder (2011). Light and Calkins (2015) question if the current literature is adequate to solve the complex problems encountered. This study focussed on what the current relevant innovative issues are that need to be investigated to increase research output. These include publication on current best practice ideas, the relevance of these ideas to the profession and the curriculum as well stimulating the debate on whether the accounting profession is positioned to generate innovation given the highly regulated framework and standards. Current research focuses largely on incremental extensions of existing work by accounting scholars.

The nature of turbulence in academia and academic institutions in South Africa is a dynamic fluid situation. The particular significance this has for academics, in the accountancy profession, is that they will have to conduct research even though they may hold a highly accredited professional qualification, which does not value the academic qualification as supported by De Jager, Lubbe and

Papageorgiou (2018). An accounting academic is evaluated on his/her academic qualifications (Master's degree or PhD ranked according to the National Qualifications Framework levels), whereas accountants in practice are ranked on their professional qualification, for example, chartered accountant; professional accountant; certified internal auditor.

How relevant research questions can be identified, becomes a key concern in deciding what an accounting academic researches? The development of research capacity to bring about change that leads to a negotiated compromise between teaching and research is a means to find a solution in this "messy" situation. This has to be conducted in an environment where the relevance of higher education and the financial viability of higher education institutions brought about by the "Fees Must Fall Campaign", amongst other issues that compound the "messiness" is increasingly being questioned.

1.2 Focus area of the research

Accounting academics are constantly under pressure to produce publications. Their time constraints are burdened with administrative demands, teaching loads, community engagement responsibilities and mentoring. At the Durban University of Technology (DUT), the change from a "Technikon" to a "University of Technology" (UoT) has brought with the change of status, a large change in the workload model of the academic. Academics are expected to engage in scholarly investigation and debate, the delivery of conference papers, publishing in accredited academic journals and advancing their own vertical qualifications, which is an integral part of being a university academic. The relationship between the accounting academic and research publications (quantity and quality) is the primary focus area. The secondary focus area includes the factors that influence the decision to research and research outputs. Thirdly, how new knowledge is fed into the curriculum for relevance will be explored. The study was intended to provide insight into the contextual relevance of research as expected of accounting academics in their pursuit of new knowledge.

1.3 Research objectives

The research objective of the study was to investigate what is affecting the research output of accounting academics. This study explored the relationship between teaching and research using systems thinking to develop leadership capacity. In this context, leadership capacity implies undertaking action to bring about constructive change to the system to enhance research output and curriculum reform.

The primary research question is, how can accounting research enhance leadership capacity? This was achieved by providing insight into the contextual relevance of research as expected of academics in their pursuit of new knowledge and the relevance of this new knowledge as feedback into the curriculum reform process. Within the context of doing this, I can identify several critical issues which are worthy of research and I aim to address the following ones. From a soft systems lens, there are various stakeholders, each with their own worldview. In light of these differing worldviews, it would be inappropriate to look at the research area from one perspective. The following research questions were investigated to interrogate the situation:

1) How will research add value to the academic as an accounting professional?
2) How can systems thinking be applied to address this challenge to improve academic practice?
3) How will meeting the research requirements for research outputs impact on the academic practice teaching and learning?
4) In what ways will research impact on curriculum reform?

1.4 Rationale

VUCA (volatility, uncertainty, complexity and ambiguity) Johansen (2012) issues of the world are creeping into academia too. The recent past has seen the South African Higher Education landscape pass through its most trying times – the COVID 19 pandemic; the sustainability of the HE sector; the transformation of the higher education sector, limitations on funding, student protests, massification,

decolonisation and access due to racial quotas are just some of the broader issues that impacted academia in general.

The accounting academic is no exception to the abovementioned concerns. The demand for critical thinking, work-ready graduates is increasing at a faster rate than graduate throughput rates. Large student numbers have increased administrative workloads. The research agenda at universities is being prioritised, however, academics have very limited time to invest in research. Accounting academics are aware that the theoretical underpinning of their discipline is regulated by International Financial Reporting Standards (IFRS) and thus, restricts accounting research. Capacity to undertake accounting research becomes a major concern. “What can I research and what is it going to do for me and my students?” is a very common question. This study unpacks this problem using a systems thinking lens in an iterative, learning for action manner.

Academic research is intended to generate new knowledge in a discipline. Research can be a means of reviewing and improving existing practice. Research may reveal evidence-based methods of performing tasks more efficiently. This is diagrammatically illustrated below in figure 1-1.

These results from research should then feed directly into curriculum reform and design, thereby ensuring what is being taught in future is current and relevant. In this way, research is informing learning – these activities will complement each other. Graduate attributes are enhanced, resulting in students who are able to cope with real life accounting problems. Graduate attributes are traits that DUT expects students to have embedded in the curricula. These are qualities that employers expect graduates to possess when they enter the work world. These attributes are not specifically taught but are embedded in every module that is being taught – the DUT graduate attributes are: critical and creative thinker; knowledge practitioners; effective communicators; culturally, environmentally and socially aware citizens; and active and reflective learners. This, in turn, will lead to a quest for further research, and the process begins anew.

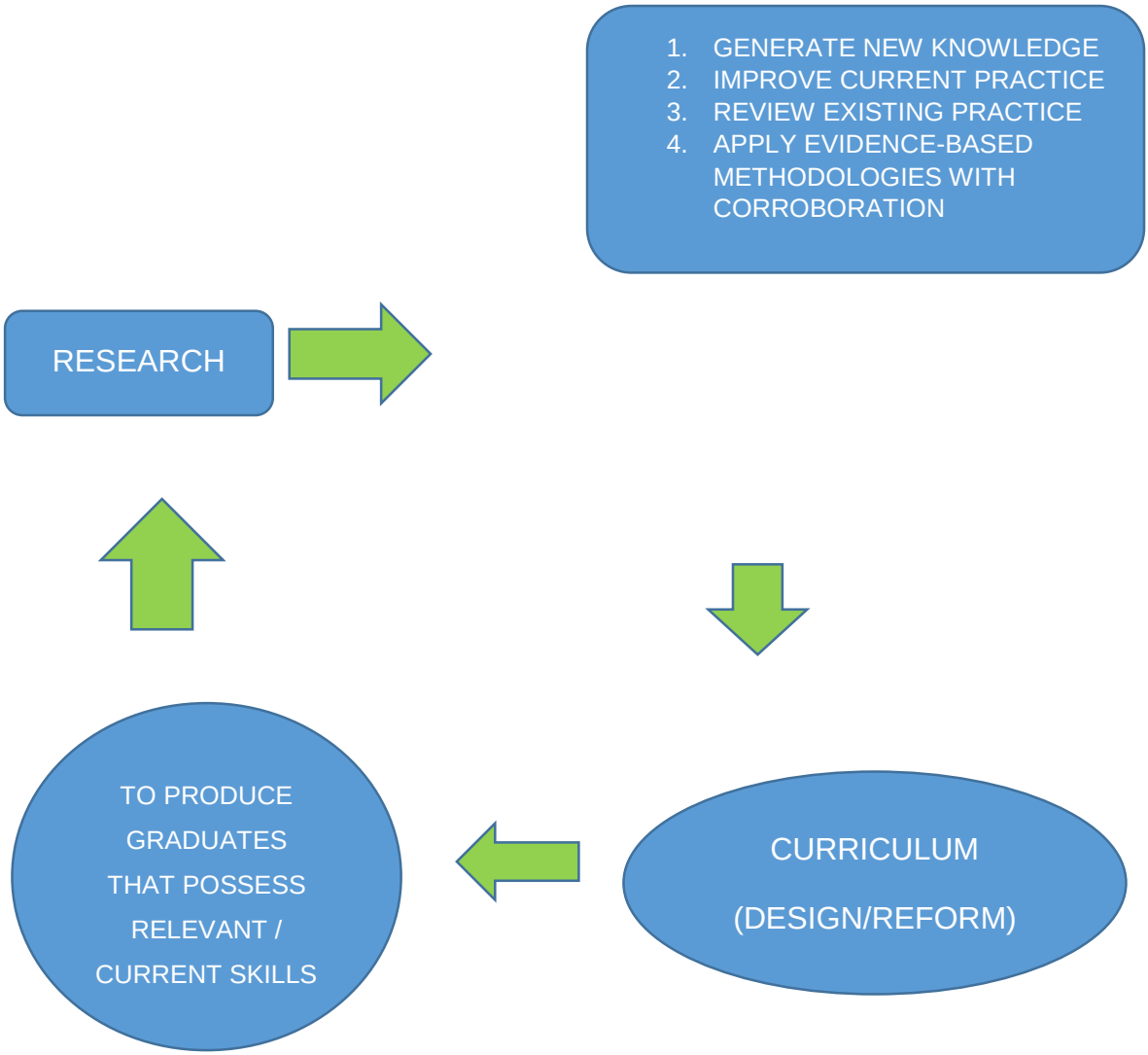

Figure 1-1 Research as a means of reviewing and improving existing practice

Source: Own Assertion

An analogy to explain the above in an accounting context, broadly, is the adoption of the King Report a few years ago. Previously, corporate reporting was regulated by IFRS and the regulatory auditing requirements of each entity. Now, however, the adoption of other legislated practices such as the King Report, means the scope of the curriculum (and research areas) are widening.

The complexity issues arise as a direct result of the adoption of these legislated practices, the most significant being:

(1) The subdividing of the profession into specialities;

(2) The technical revolution that has led to extensive software development to manage the financial reporting function electronically;

(3) The complexity of legislation that extends accounting practices (i.e. Black Economic Empowerment (Republic of South Africa) codes of practice); and

(4) The extension of “accounting” from merely accounting to a broader framework of governance, requiring the inclusion of economic, social and environmental impact.

We live at a time when corruption is endemic with electronic practices making it far more difficult to track financial matters thus exacerbating white-collar crime and where the policing of accountancy related crime is complex and requires high levels of equipment, competency and implementation impact. This also places the accounting academic in a complex situation where compliance to regulation becomes a “fall back comfort” position with seemingly little appetite to meet the complex challenges relating to research into this contemporary situation.

1.5 Map of and a summary of the Thesis

It seems apt, that my thoughts on my role as a reflective academic-practitioner-researcher, is illustrated in a map of how my study will be conceptualised. Figure 1-2 presents a diagram of my research chapters, which will be followed by a narrative of what I plan to achieve in the following chapters:

The introductory chapter has emphasised the increasing focus on research by the accounting academic as discussed in the focus area and rationale of the study. The primary research objective: how can accounting research enhance leadership capacity was introduced. The critical issues that are worthy of

research are to be investigated using a soft systems lens by addressing the research questions as listed in Figure 1-2 below.

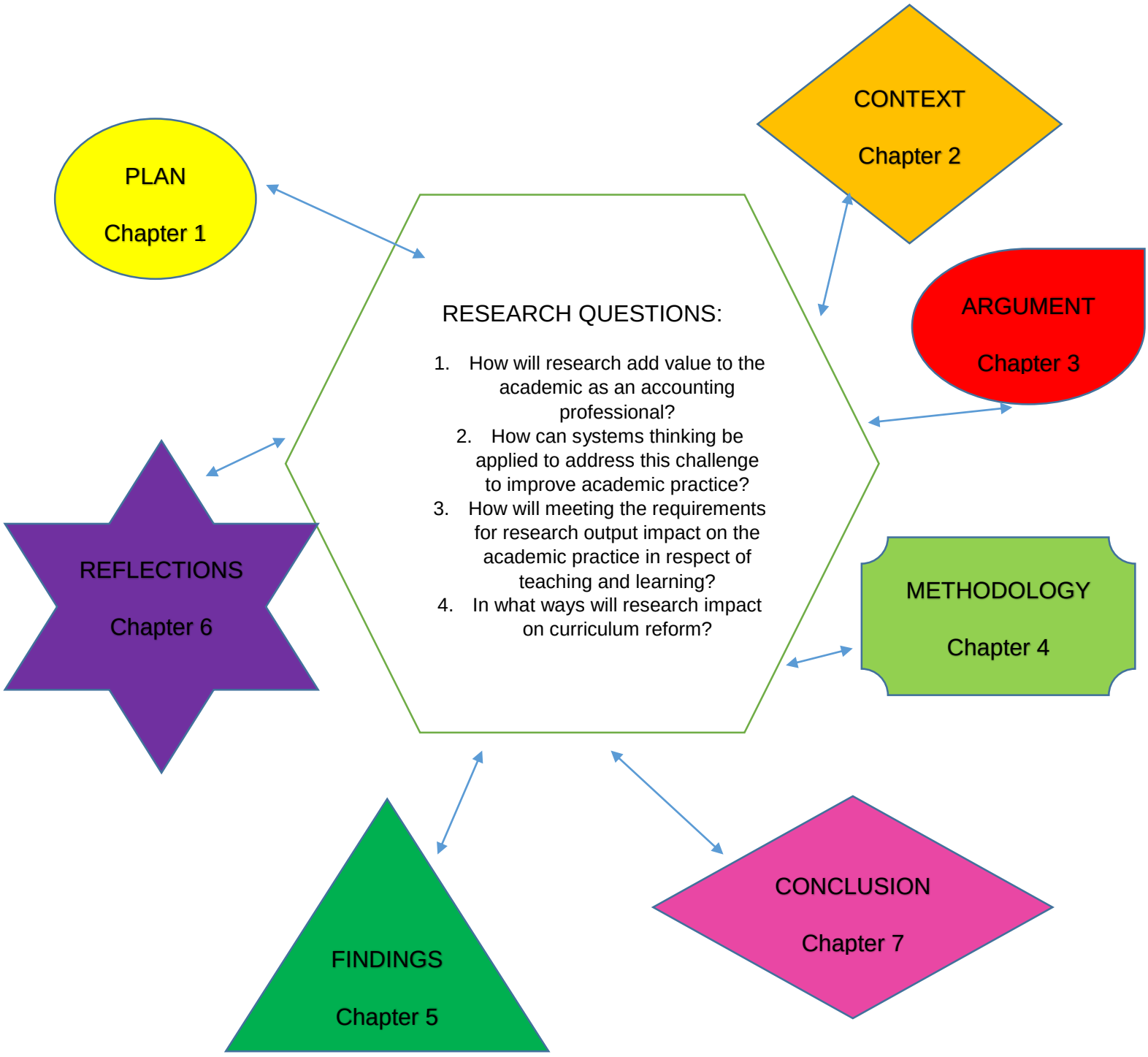

Figure 1-2 Diagram of research chapters in this thesis

Source: Own Assertion

At the core of the diagram, I have listed the research questions. As a reflective practitioner, I believe this must be at the forefront of my mind throughout this thesis.

Chapter Two designates the context, providing the background and justification for Living Educational Theory, phenomenology, action research and the applicability of ethnography. The discipline of accounting is then discussed, first by providing a brief history and secondly, the three most popular professional bodies that South African accountants are affiliated to, are discussed. The pathways to professional affiliation and the designation that is attached to that affiliation are discoursed, describing the options for obtaining affiliation and the conceptual frameworks that form the basis for their curricula. The dialogue around professional bodies is critical because even though a graduate may be gainfully employed without any professional affiliation, the prestige and monetary gains from having a professional affiliation are attractive reasons for graduates to register with a professional body. Many employers list having a professional affiliation as an advantage in employment advertisement for accounting-related vacancies. It is useful to apprise that accounting research is not patently required in the Conceptual Frameworks of any of these professional bodies. This then begs the question: why do academics have to conduct research, which is not required by industry partners and employers in this discipline? How is teaching/learning enhanced by the academic's research and how does it filter into the student's learning experience?

Chapter Three, the literature review section, or argument section of the thesis discusses a synthesis of ideas from the literature. I have not simply summarised the research articles that I have read. Rather, I have grouped the annotated bibliographies of the articles into similar themes and discussed them as if their purpose were to answer a research question. I have started this section by discussing some of the issues that underpin the accounting discipline and the HE sector in general to augment the contextual background provided in Chapter Two.

The research-teaching nexus is addressed next, as that is the core of what my research questions explore; namely, what is scholarship in accounting; what is researched; how does one go about conducting this research; why is this research useful in the classroom and/or in practice as well as whether this is relevant research in the field?

The third broad area explored is curriculum development because this is where much of the action will be taking place, and where the university as a learning organisation comes into being. The final section of the argument is discussed as recent developments. This research project began in July 2015 and the HE landscape has changed so much in the intervening years up to October 2020. These changes will be briefly discussed in this section, although not directly impacting on the research questions, these changes will have an impact on the recommendations and discussion on the way forward. The focus on research has shifted slightly in 2020 due to the coronavirus pandemic and the way the world worked during this time has impacted on the way we all have taught and learnt.

The research design/methodology is discharged in Chapter Four. Living-Theory Methodology is discussed again, where, as an academic-practitioner-researcher, I reflect on my practice in understanding how research is perceived by my colleagues and why there is a keen interest or a resentment for accounting research.

The second subsection of the design chapter is the primer of systems thinking and its applicability to this study. An overview of hard and soft systems thinking methodologies are discussed with a detailed discourse on system dynamics, the viable systems model and soft systems methodology (the dominant method used in this research).

Chapter Five discusses the data that was analysed from the study. Fifteen members of staff from the accounting cluster were selected and surveyed, then

interviewed This sample consisted of faculty academic staff members who were involved in teaching, learning and curriculum development. Faculty administrative staff and management were excluded from the interview sample as they are not directly involved in teaching and learning nor curriculum development; they only facilitate the administrative processes of getting these registered, approved and implemented in the faculty. The interviews were audio-recorded and then transcribed. The transcriptions were then coded into common themes and subjected to further interrogation which I then represented as a reflective narrative describing my thoughts as an ethnographic practitioner.

Chapter Six discusses my reflections from the data analysed in Chapter Five. I provide the SSM learning cycle based on the rich picture drawn up from the respondents' worldviews. I then present a summary of the research findings and illustrate the framework for improving the research environment for accounting academics at DUT in an iceberg model followed by a narrative discourse. I then present a further reflection on the type of people who are attracted to accounting and the emergent issues in professional practice from a leadership lens.

Chapter Seven is the concluding chapter of the thesis. I provide a summary of the previous six chapters and a closing reflection on my views of how I can improve my practice by integrating research and teaching and provide insights for others to consider to improve their practice concerning the same question.

1.6 Conclusion

This chapter provides an overview of the study and explains the significance to the reader. The focus area, the primary research problem and the research questions, rationale, a map of and a summary of the following chapters are defined. This first chapter sets the scene for the story I want to tell – the context of accounting research for the accounting practitioner, the literature review, the research methodology (including a heuristic for the reader to understand where my research is located), data analysis, discussion and recommendations for the way forward. The next chapter provides a context for the study, introducing the

living educational theory and other related theories that are applicable to me as a researching practitioner educator. I do this within a broad system thinking lens, the detailed methodology which is justified in Chapter Four. The other contextual issues I bring to the attention of the reader are the progress of the accounting profession and professional bodies and its increasing impact on the development and design of the accounting curriculum over the years.

2CHAPTER TWO
CONTEXT

2.1 Introduction

The contextual chapter provides a narrative description of the theories that are applicable to me as a researching practitioner educator. I remind the reader that the primary research question is, how can accounting research enhance leadership capacity? I am going to introduce these theories, commencing with the living educational theory, followed by phenomenology, action research and ethnography. Systems Thinking (ST) is a methodology that integrates all these theories.

2.2 Why Systems Thinking is my preferred paradigm?

ST is a worldview theory of how one sees or understands their place in the world (Jackson 2003). I have given a detailed explanation of its applicability to this study in Chapter Four. However, I want to mention that I have chosen systems thinking as a paradigm to answer the overarching primary research question above and the specific questions below:

1) How will research add value to the academic as an accounting professional?
2) How can systems thinking be applied to address this challenge to improve academic practice?
3) How will meeting the research requirements for research output impact on the academic practice of teaching and learning?
4) In what ways will research impact on curriculum reform?

In ST, different perspectives are essential, and while they are not mutually exclusive, these perspectives throw light on different facets. When I consider how I can improve my own practice in relation to the integration of research and teaching and provide insights for others to consider, in improving their practice in

relation to the same question, the synergistic nature of systems thinking lends itself to answering this question. Research, in the context above refers to academic staff pursuing higher degree studies and engaging in research activities such as writing of scholarly work and presenting at academic conferences. At the risk of repeating what I will be discussing in Chapter Four, a system is a whole, made up of parts whose properties arise as a result of interrelations of the parts and not those parts itself. Systemic thinking embraces holism where the phenomena within the system are not considered as being external from the environment. In contrast, reductionism, which is technocratic, will perceive a phenomenon as made up of separate parts. Reductionism is based on function decomposition and diagnostics, and when the phenomenon is broken, part of the system is lost (Checkland 2012).

Considering that I am an observer of my study, I am in a sense a systems analyst or a systems practitioner in this study. There are multiple truths based on my perspective which ties up to Whitehead (2019), in that I am setting my own living boundary. I am determining what is in and what is out of the system (see figure 2-1 for the theories I am bounded by).

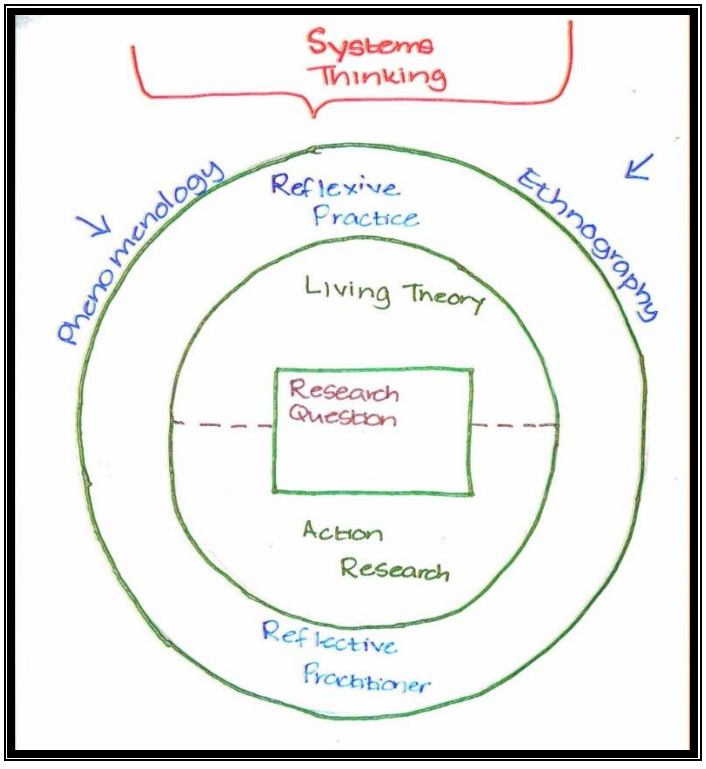

Figure 2-1 Heuristic: Integration of theories for my study

Source: Own Assertion

Another reason for adopting systems thinking, and soft systems methodology, in particular, is that in defining a problematical situation, the worldviews of different people are perceived differently (Checkland and Poulter 2010). This approach of almost compromising to accept what others think and feel about a problematic situation is very much in line with my leadership style. The stakeholders involved are acting purposively in a learning organisation to bring about change that will mutually benefit them all. The stakeholders are working towards designing an activity complementary to people in that situation and must buy- in to change the process. In this way, the researcher becomes the facilitator of the learning process and the team makes solutions through learning together. As the researcher, I am not the expert, I am simply bringing an interest in the learning by unpacking the problematic situation (I am creating the collaborative platform). The facilitation role is pronounced, engagement by the participants is iterative, which is an integral part of the process (Flood 2010).

I have experienced this work in my own study. I initially expected to have the surveys, the detailed interviews and then the focus group interviews with the respondents. However, there was no need to conduct the focus group interviews as by the time I had collected data from the first two data collection methods, all respondents were keen and most of the respondents had similar worldviews. There was no need to have a focus group interview as there was no divergence in the group. The additional rigour came from the research journey that was shared and the suggestions made for research at the institution going forward.

2.2.1 My Story is my Living Educational Theory

As recommended by McNiff (2007), it is applicable to begin my story of the living educational theory by placing myself in the study first. I am attempting to show the associations between narrative inquiry and action research, a form of research that allows a practitioner-researcher to tell a story of how I have taken action to improve my situation by improving my own learning. I am trying to justify how by being reflective on my actions, I am informing my practice further, by new learning and action. By describing and explaining my practice, which constitutes my own living educational theory of practice, a term introduced by Jack

Whitehead in 1989, I am holding myself accountable for **what** I am doing and **why** I am doing it.

I am currently an accounting academic in the Department of Financial Accounting at the Durban University of Technology (DUT). I only entered the world of academia when a change in life circumstances (becoming a mum), required that I had to work more flexible hours to balance my home life. Prior to this, I practised as a professional accountant for eight years. My career was both financially and intellectually fulfilling, as my practice exposed me to consulting work in the four major areas of the accounting field (financial accounting, managerial accounting, tax consulting and advisory/audit services). My undergraduate and postgraduate studies, coupled with the three years of articles (traineeship) that I registered with a firm of Chartered Accountants, prepared me adequately for my vocation. My initial plan was to finish my studies and articles and write the Final Qualifying Examination (FQE) of the South African Institute of Chartered Accountants (SAICA), secure a good position and have a wonderful life as a chartered accountant (CA). However, being a CA was certainly not what I expected it to be, and I was rather disappointed and unchallenged by the audit function and reporting responsibilities that came with that part of being a CA. Instead, I pursued a Master's degree in Commerce, with a specialisation in taxation, which offered more of a consultancy scope than the audit function. This involved both course work and a mini-dissertation, and it was here that I was exposed to research as an accounting student. What a strange, new "beast" research was and what a challenge. What was initially perceived as something I would just have to pass even with a migraine, turned out to lead me to an almost 180-degree turnabout in my career.

Three years into my academic career as a financial accounting lecturer and I was requested by the executive dean to teach a subject called "Research Methodology" to the accounting post-graduate students. At the time, in the department, I was the only member of staff with a master's degree, which had a

research component. All the other staff members were highly competent, technically proficient accounting professionals but had no research experience.

It was this move into this world of teaching research that peaked my interest in this area of study – why are my colleagues not able to teach this even though they are so professionally qualified? What is there for accountants to research when our professional standards set out all the requirements for the profession? Why study further when the profession has already set up a “hierarchy” of qualifications in the field – one that does not place much value on academic research? Shortly thereafter, I was confronted by similar questions from my post-graduate students, for example, what topic can I choose to write about? what is a research problem that I can find in accounting?

My own uncertainties were exacerbated when I could not find a home for this PhD study that I wanted to conduct. The schools of Higher Education (HE) did not want to accept me as a student as I held a Master’s in Commerce qualification, but now I intended to write in the voice of an academic. The Schools of Commerce and Accounting were also dismissive of me as a student, as my problem area was not strictly accounting in nature, but rather fell under the realm of Accounting Education. It was by sheer coincidence that I stumbled across some systems thinking literature, and the concept of learning via action seemed to be a perfect fit for the “mess” I found myself in.

According to McNiff (2007: 309), ”telling a story as straight narrative is different from telling a story as a research narrative”. The research narrative must tell the reader about the research (description; reasons for and what the writer wants to achieve), otherwise, they will not understand the potential importance or significance of that research. Getting people to listen to the story can also be difficult, says Medawar (1969) as cited in McNiff (2007: 308) – when somebody accepts your story, it means that the writer is engaging in both cultural and editorial politics. The stories must be written in a way that demonstrates the validity of the research. This means the research must show evidence of good

practice and good research accounts – the “way I practice my craft must justify my practice as good practice” (McNiff and Whitehead 2009). To display internal validity, research stories need to clearly display how values have transformed into living standards of practice. The claim to validity has to be tested against critical feedback in two forms:

- Having faith in the researcher’s capacity for personal knowledge, bearing in mind that this knowledge may be rooted in self-delusion as stated by Polanyi (1958) cited in McNiff (2007), and
- Ensure that the claim is made in honesty, sincerity and truthfulness and with an awareness that it is made within a normative context as suggested by Habermas (1987, 2003) cited in McNiff (2007).

During the data-gathering phase of my research, I commenced the audio-recorded interviews requesting the respondents to tell their stories – their journey into academia and research. This not only enabled me to understand their worldviews, but also allowed me to reflect and share my own journey. This story-telling exercise placed the respondents at ease (an icebreaker) and enhanced the trust they had in me when providing their responses.

2.2.2 Placing myself in the study

My research is not written in the mainstream propositional form, nor does it conform to the traditional convention of social sciences academic writing. This thesis conforms to the writing of other theses by academic researcher-practitioners as explored by Pithouse-Morgan (2007) in the South African HE landscape. I am immersing myself in the study as I consider the entire PhD project as an action research/phenomenology study. According to Whitehead (2007), significant features of action research are:

- These are stories of how practitioners undertake their action research inquiries on the basis that their values are being denied in their practice. Each researcher imagines how to overcome the denial and systemically finds a way to do so by narrating their story and explaining how reflective

and reflexive behaviour has led the researcher to critique the way he is doing what he is doing.

- The guideline question used by a practitioner is: How do I improve what I am doing?
- Practitioners develop new forms of practice inspired by educational values by explaining how they are contributing to new theory. They show how learning from practice and systemic reflection on the learning can inform new practices.
- Practitioners come from a range of educational institutions, examples being higher education institutions, workplaces, community colleges and schools.
- The stories explain how practitioners can become part of a networked learning community. In this way, their claims can be tested to improve practice and knowledge against the critical feedback of the informed others.

How do I assess the didactic stimulus of my actions? In my story, I am explaining how I try to do, what I suggest others should do. I am obviously being reflexive because I am in a sense ethically and morally behaving in a manner that is “good” for my students, peers and practice. I am and I expect others to check whether we are living the values that inform our lives as this shows us the validity of our work, and what we understand to be good practice.

In writing about the application of action research in corporates, McNiff (2000) talks about how she asks people when they consider self-reflection, to draw a picture of “me and work”. While reading that particular section of her book, I immediately began to see parallels between this self-reflection picture and the rich picture of the “mess” of my research problem. When she further wrote about organisations and higher education institutions, I again considered her description of the analogy being used and how appropriate I found it for me. My work is not a phenomenon that is independent of me – I am my work, if I had to draw that picture, I would be a figure in the circle called work. I engage in and

with, my work. I work in, and with, a team of colleagues to achieve similar organisational goals – I do not work in isolation. Additionally, in my classroom, I work with my students to achieve learning. The students learn whatever part of the disciplinary knowledge that module outcome is intended to teach. I also learn from my students, by observing them and asking what about my teaching works. DUT requires all staff to complete with their students, a lecturer evaluation questionnaire and a subject evaluation questionnaire as part of their quality enhancement practice, for every module. These multiple-choice questionnaires are anonymous, but the results can be misleading if students do not answer the questionnaires without applying their minds to it. It is a practice not to administer our own evaluations. This is conducted by a peer during a mutual time when I conduct a reciprocal evaluation in their class. I have observed students making patterns in their responses on the answer rubric (zigzags, crosses and flowers), and not responding to the sections that require a narrative response – these students are just completing the questionnaires as a formality, and the responses cannot provide any concrete feedback to the module design or the academic. In the classroom, I also make students aware of what I am taking from them to assist me, in improving my practice. This process of reflection and action and learning is an iterative cycle. I encourage my peers and students to be self-reflective to learn from their work too. As an accounting academic, I have found this is the best method to answer the question “How can I improve what I am doing?” I must keep asking this question, and there will always be fresh, new ways of answering this question as the higher education landscape changes.

2.2.3 Phenomenology

According to Peters (2009: 1), phenomenology studies the structure of consciousness as it is experienced from the first-person perspective, focusing on the central characteristic of intentionality. Many phenomenologists including Heidegger (1962,1927), Maurice Merleau-Ponty (1962-1945) and Hans-Georg Gadamer (1989,1960) as cited by Dall'Alba (2009b), argue that phenomenology is not a method, but a “way of inquiring” that must be responsive to the phenomena being explored. It is referred to as a way of “becoming” and has the potential to provide great insights into my understanding of the complex

phenomena of educational practice (teaching and learning), research and curriculum development. “Learning to become a professional involves not only what we know and can do, but also who we are (becoming)” (Dall'Alba 2009a). She further posits that professional education programmes prepare students for the challenges of practice within a profession by focusing on the acquisition and application of knowledge and skills. These programmes, however, fail in the integration of professional ways of being – through the focus of epistemology (theory of knowing), the ontology (the theory of being) is overlooked.

Akerlind (2008: 633) offers a similar view when she says: “Phenomenography is best known as an empirical research approach for investigation variation in conceptions of different educational phenomena – including learning, teaching and particular disciplinary concepts”. The current programmes offered in the accounting cluster at DUT, as well as the new programmes undergoing curriculum reform, have not been submitted to DHET and Council on Higher Education (CHE) as professional programmes. However, all these programmes are looking to be professionally affiliated in the future. It is recommended by professional bodies such as the South African Institute of Professional Accountants (SAIPA), that the programme must be run for a period of eighteen months before accreditation criteria can be measured for affiliation. The first such programme, the Diploma in Accounting (course code DIACC) will only reach that mark on 1 July 2020. These programmes do not have a work-integrated-learning (WIL) component attached – which means that no practical work is required to obtain this qualification. Thus the “learning to become a professional” as suggested by (Dall'Alba 2009a; ACCA 2018) only begins when the student begins practical training. There are academics within the department who do not have industry/practical experience. Their route to academia has been via obtaining academic qualifications only. It must be questioned what “learning to become a professional” means to this category of academics as their epistemology is academic only, they have no practical experience of what it is to be a practising accountant.

I am confident that I can call myself a phenomenologist. My academic qualifications, paired with my three years of articles and my eight years of

practising as an accountant, teaching as a contract lecturer (while in practice) for four years and my twelve years as an appointed permanent lecturer means that my focus of epistemology (theory of knowing) and ontology (the theory of being) cannot be overlooked.

2.2.4 Action Research

There are many suitable definitions of action research (AR) in the literature but the most applicable to my study is the one quoted by Greenwood and Levin (1998: 4):

> AR is social research carried out by a team encompassing a professional action researcher and members of an organisation or community seeking to improve their situation. AR promotes broad participation in the research process and supports action leading to a more just or satisfying situation for the stakeholders.

The reason this definition is applicable is it clearly sets out the three elements, being research, action and participation. It would be too simple to say the process of AR = research + participation + action. Figure 2-2, illustrated in a following page, explained AR as follows:

- The professional researcher and stakeholders define the problems to be examined (research). AR is conducted on the premise that all people accumulate, organise, and use complex knowledge in everyday life. For my study, this will include teaching, learning and research knowledge – the disciplinary knowledge we impart to students, the pedagogic knowledge we draw on to enhance the learning experience of our students and the potential knowledge we are accumulating that we can use for research purposes.
- The relationship between the researcher and the stakeholder is a democratic one – their knowledge is accumulated, and all views are considered.
- Co-generate relevant knowledge about the problems, learn and execute social research techniques (research + participation: democracy and control over one's own situation). The research is conducted with a social

change agenda (increase research outputs) and the group must look at the social problems critically – not with an initial view of solving them. All research methods must be reviewed - these must be critiqued not rejected, for academic and epistemological merit.

- Take action (action + participation that leads to an alteration of the initial situation of the group) that leads to a more self -managing, liberated state.
- Interpret the results of the action based on what has been learnt.

Action research is frequently criticised for being too “soft”, unscientific, anecdotal, and based on telling stories by conventional researchers. Some researchers are even brave enough to call action research trivial, subjective and severely lacking in rigour. However, to authenticate the validity of action research in social research, one must consider the role of engagement that the researcher is declaring with the phenomena that he/she is investigating. It is because of this declared engagement that objectivity, detachment and the requirements of scientific practice will not apply to this type of study. The assembly of thought and action cannot be separated because social researchers are studying their practice (Drost 2011).

Greenwood and Levin (1998: 65) also posit that the political relationship between AR and conventional social research, the passive social role of universities, general lack of epistemological ambition and methodological attention make the argument for using action research stronger in a multi-disciplinary field in an academic study. By using action research, I am engaging myself and my colleagues in the research-teaching praxis complexities at the university, with the aim of gaining knowledge, taking action and then interpreting the results of the action based on what I have learnt. This supported by Ponte (2002) and Elton (2001).

The process can be diagrammatically expressed per figure 2-2 below:

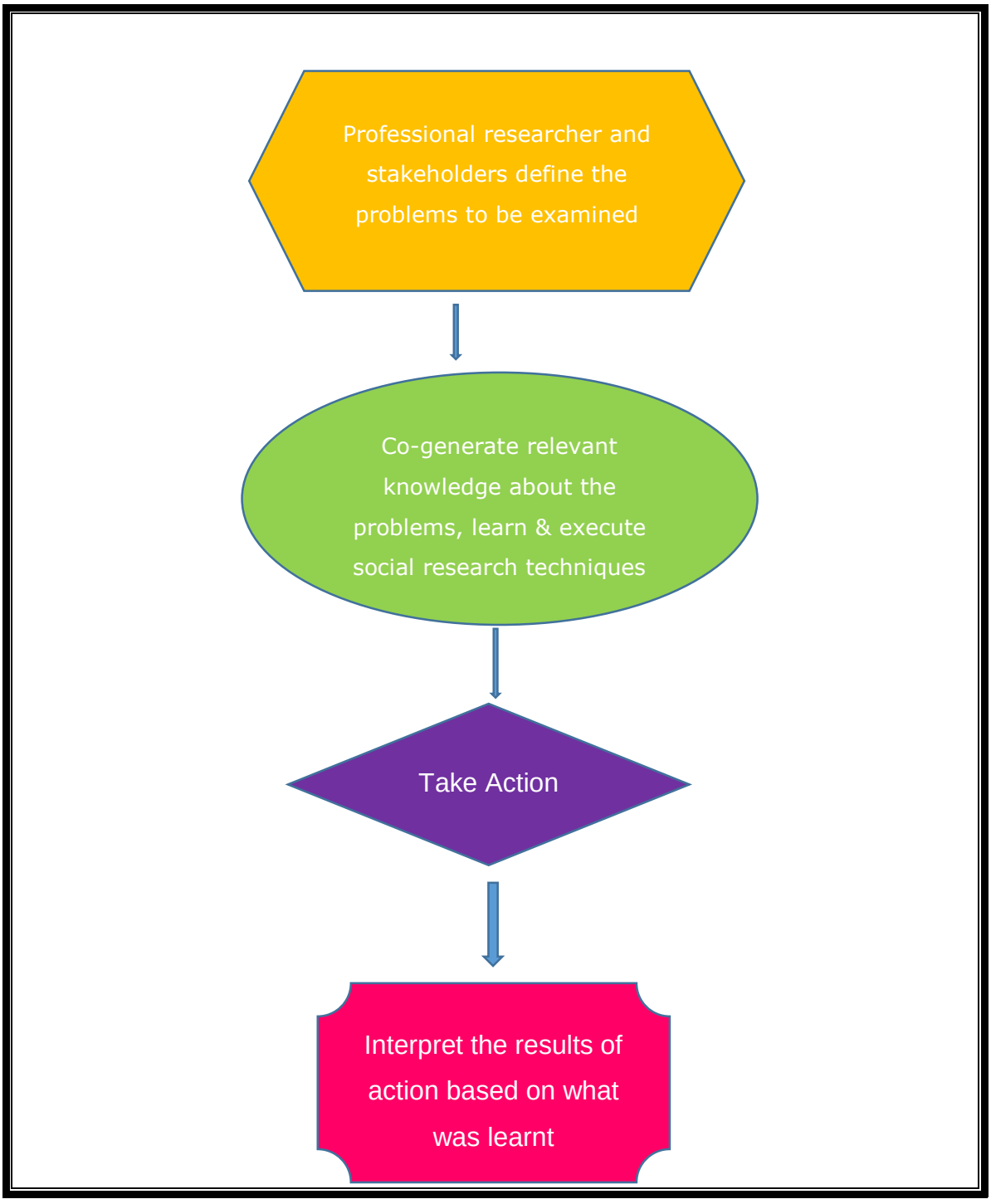

Figure 2-2 The Action Research Process

Source: Own Interpretation from Greenwood and Levin (1998: 4-13)

2.2.5 Ethnography

Ethnomethodology is a term coined by Harold Garfinkel as cited by Gobo (2008: 44), which is a study of the means (methods) that people (ethno) use in their everyday lives to recognise, interpret and classify their own and other's actions.

The studies carried out by Garfinkel led to the description of an ethno-methodologist as,

> "a peculiar fellow who, impertinently and sometimes annoyingly, enjoys putting his interlocutors in awkward situations, the purpose being to bring out tacit conventions that underpin social relations and to disrupt the social order."

According to Gobo (2008), ethnography is a methodology – a style of thinking and doing and not just a method of doing research. It is a philosophical paradigm that I will be using throughout this study by encompassing both narrative inquiry and action research.

Ethnography requires a researcher to participate in the social life of the actors observed, while at the same time maintaining sufficient cognitive distance so that scientific work can be performed satisfactorily. How then can I as the researcher, be both involved and detached? To answer this question, I would need to be *reflexive.* William Foot Whyte as cited in Gobo (2008: 43) defines reflexivity as "the self-aware analysis of the dynamics between the researcher and participants, the critical capacity to make explicit the position assumed by the observer in the field, and the way in which the researcher's positioning impacts on the research process." So, reflexivity is how would construct my data by unconsciously imbibing the data with my own prejudices and stereotypes. It is through my writing that my interpretations (subjectivity) are transformed into data (objectivity). Gobo (2008: 62) explains that ethnographers, instead of understanding the "other" gain a fuller understanding of themselves, by uncovering their prejudices, ideology and tacit knowledge -- they become conscious of, or reflexive, which leads to the term auto-ethnography – the reflexive sense of self.

In differentiating between being reflective and reflexive, Goward (2015), cites Schon (1983, 1987) who defines reflection as an "intuitive, personal and non-rational activity". Goward (2015: 100) further posits that her understanding of reflection is

> *"…* an internal thinking process, where I as a researcher think about my internal world or what is around me and attempt to make sense or meaning of it. My thinking process aided by writing notes and transformed my discussion with others, where my views are either challenged or validated."

I concur with her understanding of this definition of reflection as during my own study, I have been an active participant and I have made sense of the data as I have been writing up this thesis. I have tried to communicate as clearly and as explicitly as possible the way I have reflected on the information that I have processed without being too diplomatic. I have attempted to use the reflection to learn through scrutinising and searching while using reflexivity to "generate knowledge in research" Goward (2015:101).

LaBoskey (1993) deliberates on this question of reflectivity, specifically asking if reflectivity should be a goal for all teachers. She investigates this by going back to the original study conducted by Dewey in 1910. LaBoskey (1993) cites Dewey (1910: 6) when she says that

> "…Reflection begins when an individual is perplexed or uncertain about an idea or situation and ends with a judgement. In between, the person carries out an active exploration including the identification of the nature of the problem, the generation of several potential solutions, and a means/ends analysis of the alternatives".

She postulates that reflection and passion in teaching are not mutually exclusive and concludes that reflectivity must be a goal for all teachers. Teachers owe it to their students to be individuals who are considerate, fervent and honourable academics.

Reflexivity, on the other hand as described by Dodgson (2019), ensures rigor and quality is maintained in qualitative research, when the researcher describes the

contextual elements between the researcher and the participants research space, so that the reader can understand the context. Berger (2015) cited in Dodgson (2019:220) states “If a researcher clearly describes the contextual intersecting relationships (e.g., race, socio-economic status, age, cultural background) between the participants and themselves, it not only increases the credibility of the findings but also deepens our understanding of the work.” Feucht, Brownlee and Schraw (2017: 234) assert that “reflection becomes reflexivity when informed and intentional internal dialogue leads to changes in educational practices, expectations and beliefs”. By writing down the similarities and differences between myself and the respondents in this study, I am bringing into my awareness any unconscious bias I may have (such as racism and sexism, for example). In a way, reflexivity allows us to look at ourselves critically and to take responsibility for one’s place within the research, the people being observed, the data being collected and how it will be interpreted.

In my study, conducting ethnographic research in the institution in which I am an employee raises epistemological and practical problems. Ethnographical research is difficult in social academic research because it is unlikely that I, as a researcher, is likely to see the primary social structures on which that culture or society rests. When conducting an ethnographical study in one’s own organisation, it would require me as the researcher to study myself through the eye of an outsider – with objectivity, while I am observing, reflecting, recording, transcribing and interpreting. The pivotal cognitive mode of ethnography is **observation**.

I now want to give context, for both chartered accountants and other professionally-affiliated accountants, on the practice of accounting in South Africa and the training that candidates must complete to obtain these qualifications. I have discussed the three most popular professional qualifications that South African practitioners (and academics) are affiliated to. To set the scene, I will commence with a brief description of the accounting discipline.

2.3 Context

2.3.1 The history of accounting

The history of accounting goes back to thousands of years ago and has been linked to the discovery of writing, counting and money according to Harford (2017). Long before paper was invented by the Chinese 2000 years ago, relics of what appear to be accounting records have been discovered in different parts of the world.

Five thousand years ago, a Mesopotamian country called Uruk, produced a library of clay tablets. In an archaeological site in 1929, ball-shaped clay baubles in addition to various other shapes such as cones, spheres and cylinders were discovered. Four decades later, a French archaeologist posited that these clay pieces were tokens, and their purpose was to assist people with accounting. She further explained that these baubles were used as tokens to record, for example, the number of sheep, jars of wine and sacks of grain that entered and left the temple. These scribes are the world's first rudimentary accountants.

In Central Africa, The Ishango bone was discovered and dated to be 200 centuries old according to Harford (2017). This device uses tally marks on the thigh bone of a baboon.

In India, Chanakya wrote a book called "Arthashasthra" during the period of the Mauryan Empire. His manuscript was similar to a financial management book and gave advice on maintaining financial records for a sovereign state.

The dominant accounting system used currently is called the double-entry bookkeeping system (Jones and Oldroyd 2009). Luca Pacioli, an Italian scholar was the first person to publish his work on double-entry bookkeeping (roughly translated from Italian as Review of Arithmetic, Geometria, Ratio and Proportion with a 27-page treatise called "Details of Calculation and Recording"), in 1340. He is commonly called the "Father of Accounting and Bookkeeping" because

although he may not have invented the double accounting system, he is the first known publisher of the system. Further, his treatise emphasised something that many accounting scholars largely ignored before this time – the maintenance of an accurate inventory at the beginning and end of the accounting period.

The Roman empire also shows evidence of record keeping for accounting purposes. This was done mainly by military personnel who recorded revenue and the resulting items dispensed therefrom (Oldroyd 1995).

From about the 1600s, joint-stock companies were developed. This led to investors requiring information about the investment of their funds as they did not have first- hand knowledge about how their investments were made. The split of accounting systems into information for internal users (management accounting) and external users (financial accounting) was made thereafter, according to Carruthers and Espeland (1991). This was followed by the need for a separate attestation of external financial statements (the audit function).

In the nineteenth and twentieth centuries, modern accounting as we practice now was developed further. The formation of professional bodies and the distinction of a chartered accountant from an accountant was made during this time. In 1880, local professional bodies in England merged to form the Institute of Chartered Accountants in England and Wales. In 1854, this body requested Queen Victoria for a Royal Charter, arguing that the profession of accounting was “a distinct profession of great respectability”. The rapidly increasing number of professionals held a varied suite of expertise, including mathematical skills for calculations and acquaintance of principles of the legal profession in matters relating to finance. The growth of the limited liability company and the legal aspects of this separate juristic personality strengthened their position.

In 1880, The Institute of Chartered Accountants in England and Wales was established by royal charter. The members were called Fellow Chartered

accountants (FCAs). In the United States (US), the American Institute of Certified Public Accountants was established in 1887. Currently, the members are referred to as Certified Public Accountants (CPAs). The South African Institute of Chartered Accountants (SAICA), which is the premier accounting professional qualification in South Africa, is designed on the structure of England's Institute of Chartered Accountants in England and Wales.

2.3.2 A historical background of the Chartered Accounting qualification offered in South Africa.

The South African accounting profession developed from the Companies Acts of Scotland and England published in the 1800s. In the early 1900s, the four provinces that made up the Union of South Africa formed their respective societies of accountants. According to Venter and de Villiers (2013), in 1921 the four societies formed a joint board to provide for consistent treatment of admissions, examinations and regulations of its members. This body became known as the South African Institute of Chartered Accountants (SAICA) in 1945. In 1950, SAICA entered into an agreement with universities in terms of which university examinations were accepted as entrance requirements into the profession and SAICA would concentrate on the FQE. It was through this agreement that SAICA entered their "uncontested space" in academia. Before 1950, accounting education was provided by correspondence schools and technical colleges and not by universities.

In 1961, South Africa declared its independence from Britain. The threat of financial isolation brought about by increased international pressure because of racial tension, largely due to the apartheid laws, led to South Africa becoming self-reliant. During this time that the country believed that it had to find its own solutions to problems without consulting foreigners, SAICA strengthened its relationship (and influence) on South African universities. There were no other professional bodies to enter the market as the foreign professional bodies were kept at bay because of the political isolation. During the 1970s and 1980s the demand for accounting professionals increased at a very quick rate. South

African universities employed chartered accountants to take up this responsibility, even though these professionals had no further higher qualifications. Their tertiary education up to this point was a three-year bachelor's degree, a one-year honours degree and three years of professional training called compulsory articles which had to be served at an accredited SAICA office. Very little has changed since the 1980s to date. The route to becoming a chartered accountant has become flexible in terms of how the professional training may be completed but the primary tertiary degree and honours degree requirements have remained unchanged. A candidate still has to pass both parts of the board examination and complete the compulsory professional training before he/she can assume the CA (SA) designation. The Competency Framework (Universities South Africa 2015; South African Institute of Chartered Accountants 2020), for examining CAs has also changed marginally, but there is no research requirement in the route to becoming a chartered accountant.

In terms of SAICA's Accreditation and Monitoring Framework (South African Institute of Chartered Accountants 2020), the accreditation of an academic programme does not indicate that the university has achieved the required standard of delivery of that programme. Accreditation of a university certifies that the programme meets SAICA's accreditation standards. These quality control measures mean that any SAICA accredited HEI will be monitored on a regular basis (at least once every five years) to ensure that the high standards that SAICA requires, in terms of curriculum content and the manner in which the programme is delivered.

The route to becoming a CA (SA) is a long and gruelling process. A student should first complete a university degree at a SAICA accredited university. For University of Technology (UoT) graduates, a degree at a SAICA accredited Higher Education Institution (HEI) must be pursued, with the student obtaining credits for the modules passed, depending on their individual academic success.

The second step is to obtain a Certificate in the Theory of Accounting (CTA) or equivalent degree. This, too, must be completed at a SAICA accredited university. This qualification takes a minimum of one year to complete and students must obtain at least 50 % in all the modules to qualify. This means that if three out of the four modules are passed, the student must repeat the CTA. All modules must be completed in one sitting for the student to obtain this qualification.

The third step is to commence a three-year training contract (articles), with a SAICA registered training office. This three-year option is available for students who have obtained a CTA or equivalent qualification. For those students who embark on part-time studies, a training contract may be signed on in the first year of studies but for a period of five years. The CTA qualification may also be pursued on a part-time basis but the passing of all modules at one sitting rule is still applicable. Both the part-time degree and CTA (or equivalent) that is attempted on a part-time basis, must also be completed at a SAICA accredited university.

It is important to note that the CTA qualification is valid for a period of five years for candidates who intend pursuing a CA (SA) qualification. Should the candidate not pass the qualifying examination within the minimum, the CTA qualification will have to be repeated.

The last two steps are to pass the two qualifying examinations, namely, the Initial Test of Competence (ITC) and the Assessment of Professional Competence (APC). The requirements for these two tests are set out in the SAICA Competency Framework, which is revised periodically.

To attempt the APC, a candidate must pass the ITC and complete a minimum of 20 months of their contract. Additionally, the candidate must have attended and completed a professional programme with a registered provider (commonly

referred to as a Board Course). The professional programme is valid for three years, and the APC must be completed successfully within those three years, or the professional programme will have to be repeated (South African Institute of Chartered Accountants 2020).

After passing the ITC and APC, the candidate must complete their registration with SAICA as a full member and will be permitted to use the CA (SA) designation. A chartered accountant is among the top ten percent of salaried professions in South Africa but the route in finally getting there is difficult, and should take a minimum of seven years, if all the examinations are passed at the first sitting.

Apart from the stringent time and academic quality constraints that these examinations must adhere to, the costs of writing these examinations and the requisite fees for the professional programme may amount to quite a substantial amount of money. Some candidates are subsidised by their employers while many candidates are self-funded. SAICA has undergone a transformation process in the recent past, including providing funding to increase the number of black candidates who are academically deserving via the Thutuka Bursary Fund for black South African students. Previously, the CA (SA) profession was dominated by White-male members. During the apartheid regime (pre-1990), it was difficult for non-white students to sign on trainee contracts as the number of non-white firms that were accredited as training offices, were limited, both in terms of the number of firms as well as the number of trainees that could be signed on.

2.3.3 The development of the SAIPA brand in South Africa

A diagram of SAIPA's development is been set out below in Figure 2-2:

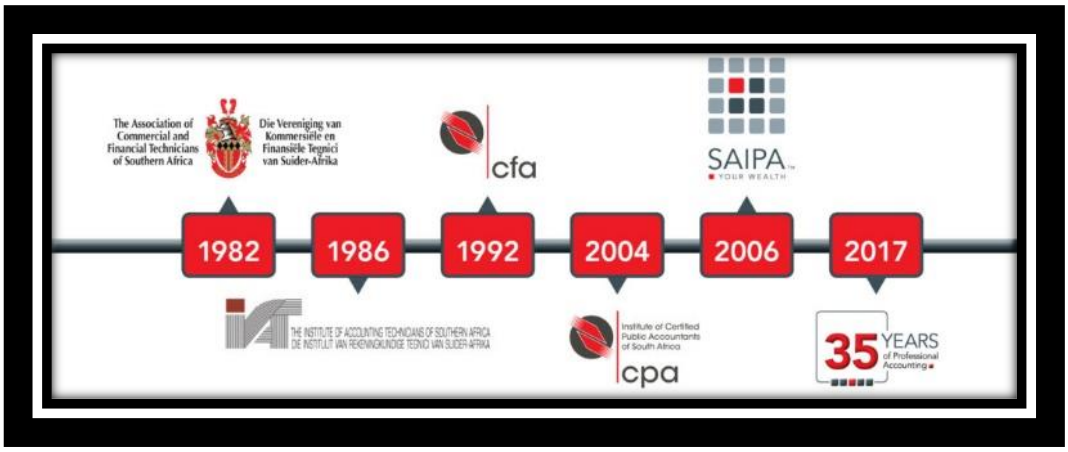

Figure 2-3 The History of SAIPA

Source: South African Institute of Professional Accountants (2018)

SAIPA is currently South Africa's second largest accounting professional body and is currently expanding through Africa and globally. The brand is 38 years old and a full member of the International Federation of Accountants (IFAC) since 1995.

To obtain a SAIPA qualification, a candidate must have completed a Bachelor of Commerce degree (or a Diploma + Bachelor's in Technology/Advanced Diploma for a UoT graduate). The incumbent must then sign on as a trainee member of SAIPA and commence with a three-year learner-ship (articles). After the completion of the learner-ship, the candidate must write and pass the SAIPA Professional Examination (PE). This is written twice a year, in May and November. After passing the PE, the candidate completes the necessary registration forms and becomes a full SAIPA member in their category of specialisation.

2.3.4 The timeline of the ACCA professional qualification.

The Association of Chartered Certified Accountants (ACCA) is an international organisation offering educational and professional affiliation. The following timeline is drawn up, highlighting the main events with regards to this study from ACCA (2018) :

Table 2-1 Timeline of ACCA's development

Date	Details
30 November 1904	The London Association of Accountants was founded by eight accountants. This association changed names several times but is currently designated as ACCA.
1909	Ms Ethel Purdie becomes the first female to join a professional accountancy body.
1913	The first branch outside the UK is opened in South Africa
1936-1982	Prisoners of war in the Second World War are allowed to write the ACCA examination. Branches are opening all over the world and membership is expanding at an exponential rate to 25 000 members at the end of 1982.
1986	ACCA receives statutory registration when in the UK, they are registered under the Financial Services Act.
1991	An environmental reporting awards scheme is introduced, being the first of its kind in the Accounting discipline.
1996	ACCA launches its new syllabus, based on international accounting standards and is once again the first in the profession.
1997	The Certified Accounting Technician (CAT) is introduced which is a technician-level qualification.
1998	ACCA collaborates with the Oxford Brookes University to offer a BSc (Hons) in Applied Accounting. This enables a candidate to obtain a degree and a professional qualification simultaneously.
2001	MBA Programme with Oxford Brookes University launched for ACCA members. Available globally via an online format.

2007	Ethics and professionalism embedded in the Conceptual Framework.
2014	A collaboration with the University of Exeter leads to the establishment of ACCA's first Massive Open Online Courses (MOOC) called Discovery Business in Society.
2015	Together with the University of London, global students are able to complete a Master's degree and obtain a professional accountancy qualification at the same time.
	ACCA introduces ACCA-X to increase access to a career in accounting by offering a combination of free and affordable digital courses leading to an ACCA qualification.

Source: (ACCA 2018) Amended

The ACCA professional qualification may be pursued at any stage of a candidate's career (from matric to post-graduate). Their Competency Framework provides different options to complete the levels that are required in a flexible way. Given the global appeal of their qualification, most of their courses are available online. However, a deterrent to their qualification is the obtaining of exemptions for the candidate's current qualifications – these carry a cost for each qualification that the candidate must fund.

ACCA to date remains a leader in the international professional qualification stakes and boasts a membership of 219 000 members with 527 000 students registered for their courses in 179 countries.

2.3.5 Accounting academics in South African Universities

South Africa has 26 higher education institutions (HEIs) of which 20 are traditional universities and 6 are universities of technology per Universities South Africa (2015). According to the South African Institute of Chartered Accountants (2020),

only 16 are accredited by SAICA to provide degree programmes to incumbent CAs. SAICA stipulates as one of their accreditation conditions that only CAs may lecture in the CA degree stream. Although most universities have more non-CA commerce students than CA students, the perceptions about the power and importance of the prestige offered by being a SAICA accredited university, far outweighs the onerous responsibilities of ensuring that the university keeps that accreditation.

The problem arises where the university has more than one stream of students and the staff consist of CAs and non-CAs. Most CAs are appointed at lecturer or senior lecturer level whereas an equivalent non-CA staff appointed at that scale must possess a Master's degree or even a PhD. Further, CA staff teaching on the CA stream receives a subvention funded by SAICA (funded by SAICA members, the amount is dependent on how that university's students perform in the final qualification examinations). An accounting department may have two lecturers, appointed at the same scale, who receive different salaries simply because they teach on different programmes. This can lead to demotivating and distressing behaviour.

2.3.6 Curricula in CA and non- CA programmes

The curricula of the three professional bodies, SAICA, SAIPA and ACCA are discussed in the Competency Framework (or equivalent) of each of these bodies and are clearly published on their websites for reference purposes. However, it can be ascertained from the facts above, that SAICA requires both the undergraduate and CTA qualifications to be provided by SAICA accredited institutions. This means that notwithstanding the academic rigour that is undertaken during the curriculum reform process of accounting programmes at HEIs, if that HEI is SAICA accredited, SAICA will dictate/influence the curriculum content (Venter and de Villiers 2013; Samkin and Schneider 2014).

In non-accredited SAICA HEIs, the design of curricula is subject to discussion and debate among accounting academics, industry partners and other interested

parties (such as quality assurance staff, HE specialists employed at the university, research staff, university staff from partner and other institutions that offer similar programmes and advisory board members). The programme content is not dependant on an end goal – the qualification remains flexible, allowing students to exit, articulate vertically, horizontally and vertically as well as offering an extended part-time option, where applicable. The actual curriculum application that is submitted to DHET and CHE is subject to review and feedback from other experts in the field. A professional body letter of support may support such an application but is not compulsory as the application is considered a "non-professional" option on the Higher Education Qualifications Council (HEQC) online application. A detailed discussion of what should be in the curriculum (desired generic attributes) and what is actually included in the curriculum will be discussed in the literature review section that follows.

2.4 Conclusion

This chapter discussed the background and context for my study. I have discussed where I place myself in my research and then discussed the background of the accounting discipline in practice and how the university is seen in aiding a student to select a professional qualification, once the primary qualification is obtained. The three professional qualifications discussed are not prescriptive, I have simply discussed the three most popular choices for students currently based on my observation as an accounting academic. There are many other very highly respected professional bodies with other subject specialities, I simply chose to discuss the accounting ones as I am placed in is the discipline (as opposed to Taxation, Auditing and Management Accounting professional qualifications). Financial Accounting is the discipline I teach, so it is supported by my musings in my living educational theory and it is the subject for my action research.

The next chapter discusses the literature that underlies my study. The scene for this review of the literature has been set in the previous and the current chapter. I investigate the teaching-research nexus, employing an interactive learning cycle

to see how my worldviews and those of others have had an effect in designing a curriculum for the accounting students in this complex and turbulent time.

3CHAPTER THREE
LITERATURE REVIEW / ARGUMENT

3.1 Transformation in Higher Education

The transformation of higher education institutions (HEIs) also needs to be borne in mind when investigating the problem statement of how can accounting research enhance leadership capacity? The landscape of the accounting academic in a university of technology will be changed from the current system of teaching and learning to research, teaching and learning. It will be interesting to see the dynamics of this change over the following few years to analyse how the provision of more relevant programmes has been accepted by the market.

The definition of transformation may mean different things to different universities but the intent is the advancement of social justice and human rights (Keet 2020). This is largely achieved by initiatives to improve access to HE and provide support to improve throughputs. Since the African National Congress (ANC) has come into political power in South Africa, the widening of access to HE has increased exponentially. According to the (Council on Higher Education 2010), the total student population in all SA HEIs was 425 000 in 1994. By 2015 this had increased to 985 212 (Higher Education and Training 2017). This same report predicted that the headcount enrolment target for 2019/2020 was 1 087 281, which indicates a 155 % increase from the 1994 student cohort.

The policy documents discussed below advocate for transformation in some way or form, albeit being referred to by different names. The recent HE issues regarding fees must fall and the “decolonisation” dialogue are examples of some of the complex matters that are encompassed in the transformation debate. This is supported by the work of Walker (2018) and Fomunyam (2017).The adoption of the National Plan for Post School Education and Training is due to be adopted soon, replacing the National Plan for Higher Education of 2001. This new plan advocates for transformation in HE that is “embedded, transversal, cross-cutting and intersecting” (Keet 2020: 1). However, this still needs to be included in our curricula, but the trade-offs between social equity and knowledge production

must be debated. The excellence and quality of our programmes should not be sacrificed by the social justice agenda – at the end of the day, there is a limited amount of content that can be included in the curriculum, given the fixed amount of contact time we have in the classroom. Keet (2020: 2) eloquently summarises this as follows:

> In essence, the system has designed and ingrained transformation slowness rooted in the governing "philosophies', 'orientation' and 'praxes' of our state and public agencies responsible for the university sector. This determines the choices they make in relation to policy and programmes. It also steers the distribution of 'discourses', 'analyses', 'voices', 'funding' and 'ideologies' that shape the consultancy and advisory landscapes of the system.

The National Commission on Higher Education (NCHE) was tasked by President Nelson Mandela with recommending strategies to transform the higher education landscape. This process involved drafting the Green Paper in Higher Education in December 1996 and the Draft White Paper on Education in April 1997. The consultative process eventually led to the release of the Education White Paper 3, which is a framework for change guiding the transformation of the higher education system to one that would be equal to all, given the changed political arena (from apartheid and minority rule to democracy) at that time Republic of South Africa (1997). This is relevant because it has created some of the turbulence in the landscape of the accounting academic.

According to the Republic of South Africa (1997: Chapter 1 Paragraph 1.3), the "sharing and evaluation of knowledge" was identified as one of the purposes of higher education. Further "higher education engages in the pursuit of academic scholarship and intellectual enquiry in all fields of human understanding, through research, learning and teaching". Against this purpose, other needs and challenges of the system in place, at that time, was discussed. Even though academics had the negative consequences of apartheid governing them, many HEIs competed efficiently in the global platform in respect of research and

teaching. This collection of “academic expertise and infrastructure” was termed a “national asset” per Republic of South Africa (1997: Chapter 1 Paragraph 1.5) and it was suggested that this be retained and used in the transformation process Republic of South Africa (1997). Another challenge identified was the South African economy competing at an international level (globalisation) as well as trading in a technologically advancing arena known as a “knowledge society”. Scott, Yeld and Hendry (2007) in their report discuss that the production of research is vital for the country’s competitiveness.

Moreover, Scott, Yeld and Hendry (2007) suggest that the transformation of the higher education system requires increased and broadened participation; responsiveness to societal interests and needs; cooperation and partnerships in governance. To do this in a knowledge society enabled to compete globally, the institutions must deliver research, the trained and knowledgeable academics to capacitate the needs of our changing society in a participative manner.

The development of the Council on Higher Education (CHE) arose as a direct result of this transformation. The national higher education plan was drawn up by CHE and the Department of Education (DoE). It is this national plan that gave rise to the recommendation that academics must pursue research as a core activity of their duties.

According to Hesketh (2011), the challenges that accounting academics have are: increased research output to meet requirements of the new funding framework according to Republic of South Africa (2004), improving student retention rates and graduate attributes that enable graduates to develop additional competencies beyond core technical knowledge. This new funding formula is linked to both the publishing of academic research and student throughput rates. These both tie up with the goals set out in the 1997 White paper, (Republic of South Africa 1997). According to Republic of South Africa (1997) as cited in Hesketh (2011), some of these goals were “to improve the quality of teaching and learning throughout the system….(and)…to produce graduates with

the skills and competencies that build the foundations for lifelong learning, including, critical, analytical, problem-solving and communication skills, as well as the ability to deal with change….". The DoE 2003 (1.8) as cited in Scott, Yeld and Hendry (2007: 7) describes that in summary the state is not willing to fund higher education but is able to "pay for the delivery of teaching and research-related services….which contribute to the social and economic development of the country". The new funding requirements are therefore based on a *quid pro quo* basis – academe provides teaching and research outputs and DHET funds this based on throughput.

In 2013, DHET published the White Paper for Post School Education and training that represents the government's strategies which align to national policy documents including the National Development Plan, the New Growth Path, among others. The paper is a draft vision of the department aimed to be achieved by 2030. Some of the highlights of the documents include increasing research and innovation, improving the quality of research, increasing open learning spaces (including but not limited to distance education), increasing emphasis on independent study, improving articulation and focusing on transformation. Curriculum reform is also identified as one of the areas that funding will be allocated to. These focus areas are also the critical areas that this study is investigating (research and innovation, quality of research and curriculum reform) as discussed in the Republic of South Africa (2013).

More recently, DHET hosted the Higher Education Transformation Summit in 2015 in Durban. This was hosted because of increased student and staff activism on campuses throughout South Africa because of the dissatisfaction of the nature and pace of the transformation agenda at universities. The stakeholders involved agreed, at the end of the summit that curriculum change is at the core of the HE transformation initiatives and that transformation is multi-dimensional and complex. It was further agreed that transformation must continue to be interrogated and discussed at deeper levels. The Republic of South Africa (2015)

advises that all universities are currently strategising to ensure that the medium and long term goals of the summit are achievable.

In May 2017, CHE and DHET convened a workshop with all 26 universities with a view to strengthen university teaching. The National Framework for Enhancing Academics as University Teachers is a publication that was released as a result of this collaboration as discussed in the Republic of South Africa (2018). This document, although being non –prescriptive, provides a framework intended to strengthen staff development at HEIs. Of particular significance to this study are two of the items listed under the rationale for the framework, namely "the transformation taking place in the South African university system" and "the status assigned to teaching compared with research at universities" (Republic of South Africa 2018: 4). The framework posits that transformation is largely about addressing inequality and improving quality. This rationale is in line with the issues discussed at the Higher Education Summit (Republic of South Africa 2015) above.

The framework advances that in the transformation process, academics as teachers are required to be the change agents. However, it is also acknowledged that academics may feel marginalised, silenced or threatened by the demands of change or the inability to respond to a changing landscape. My reflection on this is that change is inevitable, but we must embrace change to evolve personally and professionally. The fear that one has is linked to familiarity and the loss of a comfort zone. As academics, change is the nature of what we teach – to remain relevant as a provider of knowledge and to enhance critical thinking skills in our students, this transformation must be encouraged and embraced without fear.

The discussion around the status afforded to research versus teaching is a long-standing one and is not unique to this Framework. Teaching and research are often in competition for resources and recognition instead of being viewed as equally valued autonomous undertakings. In the accounting discipline, I see many instances where this division is very clear. In the pursuit of a professional

qualification, a graduate must draw on his learning of technical competencies but little or no value is given to research. It is only the student who pursues a career in academia, who will further his/her own research interests. This is because, in academia, research is a requirement for tenure and promotion.

Additionally, research excellence is recognised via grants for research outputs, fellowships and National Research Foundation (NRF) research ratings, which are highly respected by fellow academics. On the other hand, no such recognition or reward is afforded to excellent teachers. This essentially frames the background for the teaching-research nexus discussed further in section 3.3.

At this point, I want to highlight the importance of the politicised space that South African HE is situated in. The past that we have inherited plays a large role in shaping and describing the HE “messy” situation.

3.2 Introduction to Teaching Accounting Curricula in Higher Education at South African Universities

Previous investigations in this area have been written against the background of the South African Institute of Chartered Accountants (SAICA) accredited universities. At DUT, academics in the accounting cluster are affiliated to several professional bodies. Some of these professional bodies have pledged their support of the curriculum renewal programmes that have been offered in 2019 and 2020. There is currently no “interference” from professional bodies in upskilling or research requirements other than the maintenance of the regulatory continuing professional development (CPD) time for the academics that are affiliated at DUT. CPD requires members to account for time spent on upskilling themselves by attending workshops, seminars and training sessions (presented by professional bodies or affiliated bodies), reading up on updates on IFRS and other changes in the profession, as well as attending professional training courses on particular topics and problematic areas of practice. The definition of what constitutes CPD is clearly set out in the websites of each professional body as these criteria change regularly. Most professional training courses list the

number of CPD points practitioners can accumulate by completing the training and award certificates to the candidates as proof of completion.

3.2.1 The Political Background

I have referred to the post-1994 period (since the African National Congress, came into power in South Africa, de-seating the pre-1994 National Party). Pithouse-Morgan (2007: 4) in her doctoral thesis explained in a sub-text that:

> *In the apartheid-era, the government used the racial classifications of African, Coloured, Indian, and White to stratify South African society. 'African' referred to people who were understood to be indigenous to Africa, 'Indian' referred to people who were understood to have ancestral heritage from India, 'Coloured' referred to people who were understood to be of 'mixed race', and 'White' referred to people who were understood to have ancestral heritage from Europe. These racial categories are still used by the current government for policy and data collection purposes.*

Indeed, these terms are still used by the layman to describe people of different skin tones in this Rainbow Nation. I need to add that 'African' people are also referred to as 'black' or 'African black'. This distinction is made to form an understanding of what the term 'previously disadvantaged' refers to for purposes of funding and access. This is what I perceive (Pithouse-Morgan 2007: 4) infers when she continues:

> *…I am aware …artificial and somewhat arbitrary socio-political constructions. However, I am also aware that they continue to have a significant influence on the lives of people in post-apartheid South Africa. I am also aware that these categories play a significant part in processes of identity construction in South Africa.*

This stratification of race groups has a particular significance for the Accounting graduate. Pre democracy, the Accounting profession was dominated by White male practitioners. As mentioned, in the context chapter, it was difficult for non-

White accounting graduates to obtain professional affiliation due to the limited number of non-White practitioners signing on clerks for traineeship. Many of the large firms were White-owned, and the law prohibited or significantly reduced employment and promotion possibilities for non-White people. It is for this reason, that most traditional, SAICA accredited universities have a staff complement of White male academics. Many renowned research professors in this discipline are also categorised as White males. The demographics have only begun to change post-1994 when this ageing workforce had to retire, and affirmative action policies required that staff complements were more suited to the racial demographics that prevailed in our country. The accounting profession (in practice and academia) is now increasingly admitting more women and people of colour into the profession. In academia, many non-White academics (male and female) are being mentored in both their teaching and research practices by these older White professors.

The impact of apartheid in the Higher Education landscape cannot be ignored. Universities in South Africa are affected by political issues, as they should be, being centres for critical thinking and debate. Additionally, the student body, whether truly representative of the student population or not, are also politically affiliated. The majority of the current University student population in South African Universities are referred to as “born-frees” – alluding to their births taking place in a democratically run country. I reiterate that this is the **current** student population (children born after 1994). These students, most of them being South African citizens, are the forerunners of the Rainbow Nation that South Africa is perceived to be.

3.2.2 Decolonisation

Trowler (2019: 145) states that student engagement takes place when the curriculum is aligned to “students’ interests, experiences and “future selves”, they engage on an emotional level and learning takes place. She describes how lecturers review their teaching material to assess if the material does indeed engage students so that learning can take place. She asks:

> *"How do we best speak to not just the students' past, current and "future selves", but also their possible selves, subverting the predictions of "differential outcomes" that doom students from certain backgrounds (categorised by "race", ethnicity, gender, social class, disability status, geography and other cleavages to which inequality clings persistently) to lesser attainment?"*

(Trowler 2019: 145). On reflection, I concur with her view that student engagement has a direct relationship with learning. When I was introduced to the term 'student centred-ness' by a University Strategic plan some years back, The Vice-Chancellor at DUT at the time, Prof Ahmed Bawa, had appealed to staff to 'know your students'. This is a view shared by McCabe and O'Connor (2014). The university classroom is a large homogenous mix of students who come from different places and spaces (Maringe and Sing 2014) and (Wygal and Stout 2015). In getting to know my students, I often feel like engaging with one group of students may lead other groups to feel that I am sympathetic to just that group's needs. To this end, I shift my attention to different groups continuously, engaging with students of different race groups, ethnicity, gender and social status (Wygal and Stout 2015).

To quote an example from my class, a Zulu speaking Black male student once vented: "Ma'am, I come from a Zulu household, I learn in English, but this Accounting you are teaching us, it's a completely different language!". This troubled me for a long time, as accounting is semantically dense. I am an English first language individual, having studied this subject from the time it was introduced in high school at the foundation level to my postgraduate years. These terms were familiar, almost comfortable with my psyche. I actioned my concerns by discussing the situation with my HOD as well as the Teaching & Learning and Quality Promotion Committees of the Faculty. My HOD at the time facilitated the publishing of a series of booklets called "Sifunda Ndawonye" (Together we learn) that was distributed to the Zulu speaking students (which make up the majority of our classes). These booklets explained the popular accounting terms, disclosure

requirements and accounting treatment in English and Isizulu. The tutors at residences were instructed to explain these terms and the contents of the booklets to the students. Even the non-Zulu speaking students benefited from this intervention. We have used this intervention but have also emphasised that English is the international business language. The importance of both written and verbal communication was explained and students are exposed to many assisting interventions on campus to further this cause (not only limited to the accounting discipline).

To this end, I often question if students would be more engaged if they are taught in their Home Language. A major pitfall of this, however, would mean that we are not creating students who can go out to become global employees or entrepreneurs – they will then certainly be limited to serving only the community they live in. The accounting discipline requires a practitioner to assist non-accounting adept individuals to make business decisions. This would be impossible if these two people are not literally speaking the same language.

The reflective practitioner in me wants to see how decolonisation of the curriculum can assist in this regard. Certainly, as South African academics and students, the social justice agenda must be interrogated especially since we have transitioned 25 years into democracy as a nation. The #Feesmustfall and #Rhodesmustfall social movements have contributed in many ways to this debate in South Africa. What is decolonisation, how can decolonisation transform HEIs, how does decolonisation impact on staffing, students and curriculum are all questions that are being asked, but no harmony on these interrogations have materialised (Trowler 2019). The only consensus reached, is that the dialogue regarding decolonisation as a transformational tool must continue and that decolonisation of the curriculum will impact different disciplines in different ways.

Trowler (2019), in her review, cites Lange (2019) who discusses that a comparison must be made between an “institutional curriculum” and an “academic curriculum”. The question of epistemology becomes relevant, not only

as to what establishes valid knowledge but how that knowledge is defined and whose knowledge is deemed valid. My understanding of this conundrum is who or what is the rationale for implementing a decolonisation intervention, the student who wants to be recognised or the institution that wants to contribute to the social justice agenda?

The epistemicide of South African indigenous knowledge is very difficult to incorporate into an accounting discipline programme offering. In citing Hoadley and Galant in (Trowler 2019), whose voice, presence, recognition or authority are excluded from the curriculum-- students, International Accounting Standards Board, the different professional affiliations, politically aligned student bodies. The need to construct knowledge and the curriculum through indigenous languages (consider here the 11 official languages in South Africa) in an accounting programme will be very onerous. English, being the dominant business language should not be removed as the instructional language in an accounting programme, as securing of suitably qualified professionals to teach in an indigenous language to a homogenous mix of students will be disastrous. Other long term issues related to the decolonisation of the accounting curriculum are by no means less important, the language barrier in my mind seems to be the biggest hurdle based on my experiences in the classroom.

3.2.3 The Fourth Industrial Revolution and its relevance to Accounting Education in HE

Artificial intelligence, automation, the Internet of Things, Big Data and Industry 4.0 itself are all terms that are associated with the fourth industrial revolution (4IR) – the age of digitisation and technology. In 1784 the first industrial revolution started, which was described by the use of water and steam to power production that was previously carried out by manual labour (Schwab 2016). Isaac Newton and his law of motion further enriched this revolution (Xing and Marwala 2017). About a century later, in 1870, the second industrial revolution was characterised by electricity and the electric motor which led to mass production and the introduction of factories. The third industrial revolution commenced around 1969

and is commonly known as the electronic age as it gave rise to computers, automation and the internet (Davis 2016).

Ghani and Muhammad (2019) cite Frey and Osborne (2013), in describing the fourth industrial revolution era as one that will affect job susceptibility. This revolution has become a subject of much fear among all industries as it brings about the possibility of job losses and changes and the accounting industry and the education sector are not immune to these changes. Accounting practitioners and academics must consider what their roles will be in this new digital climate, and they must consider how they will need to adapt if they are to play any significant role at all if their roles do not become redundant.

According to Ghani and Muhammad (2019); Akhter (2018) and du Chenne (2019), both in South Africa and internationally, the role of the accounting professional will not be redundant, but it will change to the way it has been practiced in the past. The degree of human replacement by electronic devices and machines cannot be eliminated completely – human intervention is still required for quality and monitoring purposes for routine tasks that can be carried out electronically. Further, emotional intelligence and critical thinking cannot be replicated by technology and the generation and signing-off of audit reports and decision making control activities still have to be carried out by practitioners. Thus, according to Du Chenne (2019), those practitioners who are willing to upskill their information technology (IT) and digital knowledge will still be able to consult with their clients on business automation, artificial intelligence automation and innovative accounting for the future. Where clients are becoming more digitised in their operations, the accounting professional will have an increased advisory role. This moves the role of the practitioner from a “number cruncher” to a more analytical role.

In a recent study carried out by Ghani and Muhammed (2019), a practising accountant, auditor and two accounting academics were chosen as participants in a qualitative study regarding the Industry 4.0 and the Accounting profession.

The findings show a consistent view from these experts, indicating a small degree of replacement of human activities to machines and devices especially for the more transactional and day to day activities. The accounting practitioners indicated that graduates would need to focus on continuous learning and education especially in IT and Programming, while the academics indicated that their jobs would require them to be moving more towards IT technologies.

For universities, problem-solving and analysis have become critical skills that need to be included in the accounting curriculum moving forward. The automation of the accounting processes should be included in the basic IT courses that the students have in their curricula and the specialist software will be introduced to the graduate student as part of their training when they commence their training in the work world, depending on their choice of career specialisation. Ghani and Muhammad (2019) citing Jabbary and Madhoshi (2014) suggest that academics introduce new courses and teaching methods to cope with the new digitised environment required by 4IR to enhance the employability of their graduates. This can be done via investment in technology for practical experience or via providing experience with role play in 4IR scenarios (This may not be possible at DUT as there is no WIL component in the accounting offerings and there is a limitation in terms of time and funding resources). A collaboration with professional bodies and industry partners may also assist in simulating these role-play scenarios (This may be possible via consultation through the advisory board. It can then be further taught and worked on as an assignment, in say, in a general education module).

3.3 The Research-teaching Nexus

The research-teaching nexus is a topic of contention that will remain a perennial debate across all disciplines. Some academics are of the opinion that the two are mutually exclusive and must be looked at independently, while others argue that research and teaching are complementary to each other. I hold the latter view because doing more of one increases the value of the other. Research heightens our cognitive capacities, encourages us to be rigorous in our thinking and to apply

the principles of logic and reasoning. These are qualities that we expect to instil in our students. It stands to reason then that teachers who publish and referee are more likely to demand these same qualities in their students as argued by Demski and Zimmerman (2000).

The question of whether the relationship between research and teaching is symbiotic or conflicted has been asked since the institution of a university was conceptualised. To date, there is no definitive answer to this age-old question, but the relationship between these two variables have been tested using various methodologies and are relevant to academics and the institutions they serve. A summary of the relationship between research and teaching follows below.

3.3.1 The research and teaching relationship

Hattie and Marsh (1996) cited Newman (1853: 10) in the *Idea of a University*, considered that:

> …to discover and teach are distinct functions; they are also distinct gifts, and are not commonly found united in the same person. He, too, who spends his day in dispensing his existing knowledge to all corners is unlikely to have either leisure or energy to acquire new.

Twelve decades later, academics are still struggling with uniting these two pursuits in the domain of their careers. Academics are quite certain about their perceptions on this – some are more teaching centred, others are more research centred. However, their perceptions about the link between these two variables are not cast in stone. Some academics feel that there is a conflicting relationship between research and teaching, so it is felt that a negative relationship exists between research and teaching. Other academics who feel that there is a symbiotic correlation between these variables have then a positive relationship position about research and teaching. Some academics still are vociferous that there is no relationship between these variables, so there is a no correlation position.

Prenkert (2013) is of the opinion that conducting research and publishing is not necessarily detrimental to teaching effectiveness, research and publishing does not make one a good teacher. He suggests that scholarly activities which includes publishing and other means of engaging with research such as reviewing and editing for journals and reviewing and chairing national or regional conference proceedings can directly lead to better teaching. This scholarly activity can broaden and deepen the expertise that a teacher can bring to the lecture - this can be done on a horizontal and vertical basis.

On a horizontal axis, Prenkert (2013) asserts that activities such as reviewing and editing can expose an academic to various areas of research – these areas of research that speak to existing and current scholarly conversation, will have a positive effect on an academic's research and teaching efforts. Students can be engaged and informed regarding the latest developments in the field as well as keeping the academic up to date.

He further asserts on a vertical axis that spending time on research reading and writing efforts can enrich the classroom experience for both academics and students. Academics should and can be exemplars of intellectual engagement and dialogue in their discipline. This should have the impact of providing a clearer career path to students about where they see themselves as problem solvers in the field of accounting, as well as how far they want to travel academically. The passion and rigour that we display as academics for research also serve as an exemplar of the commitment it takes to be a life-long scholar in pursuit of excellence and discovery in our disciplinary field.

Two interesting models were discussed by Hattie and Marsh (1996), displaying the relationship between teaching and research. The first model illustrated below in Figure 3-1, explains how various factors impacted on either the positive or negative relationship between research and teaching.

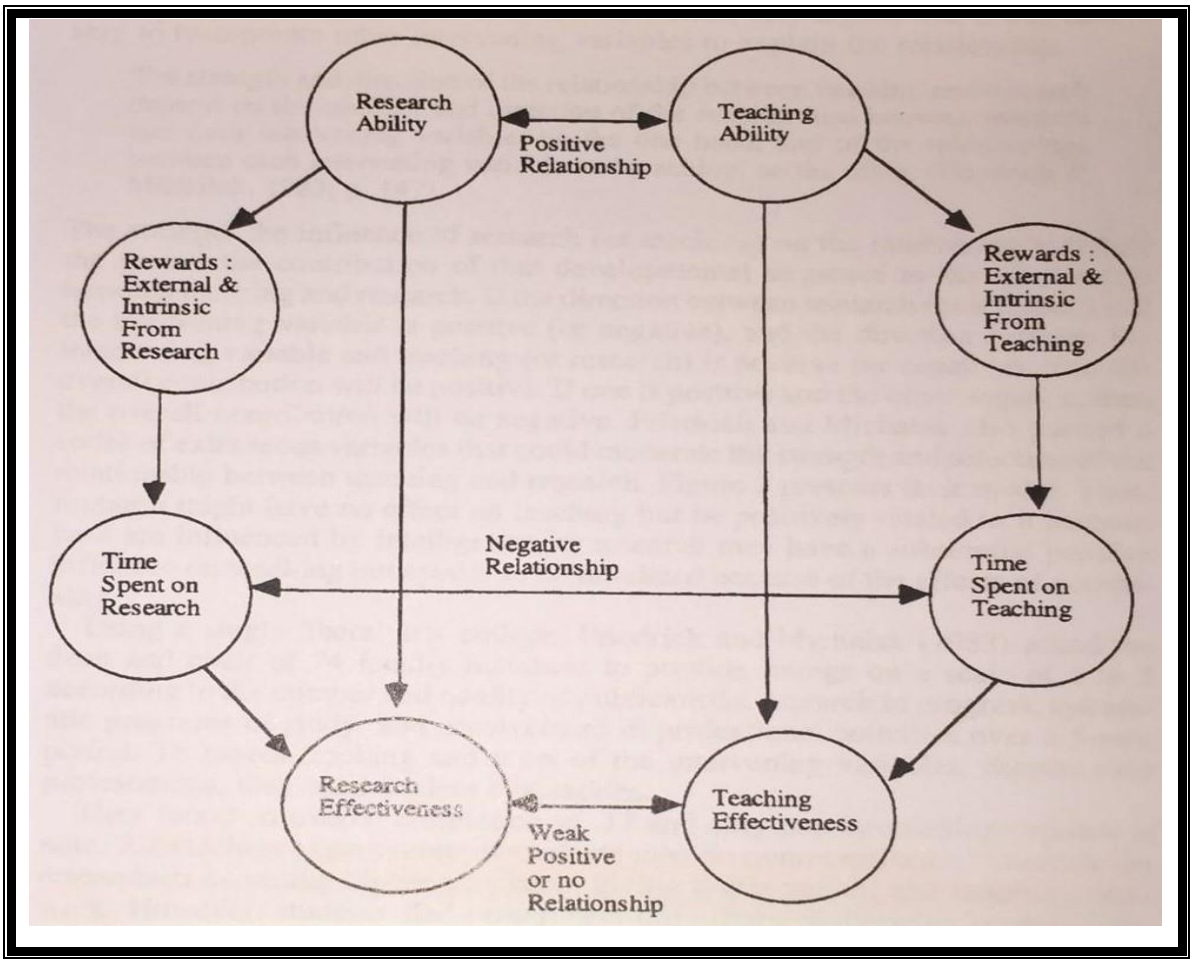

Figure 3-1 Marsh's differential variables model

Source: Hattie and Marsh (1996: 515) citing Marsh (1979)

In this model, any activities which are effective at research and teaching are positively correlated, while activities such as time on research and time on teaching are negatively correlated.

Hattie and Marsh (1996) also cite Friedrich and Michalak (1983) who designed a model to explain a zero relationship between research and teaching. Their study accepted that most empirical studies carried out at the time had very little or no correlation between research and teaching but contended that there were problems with such evidence. The problems identified included the measurement of research and teaching activities, the conceptions of research productivity, and the evaluation of teaching effectiveness via student evaluations. Their model is illustrated below:

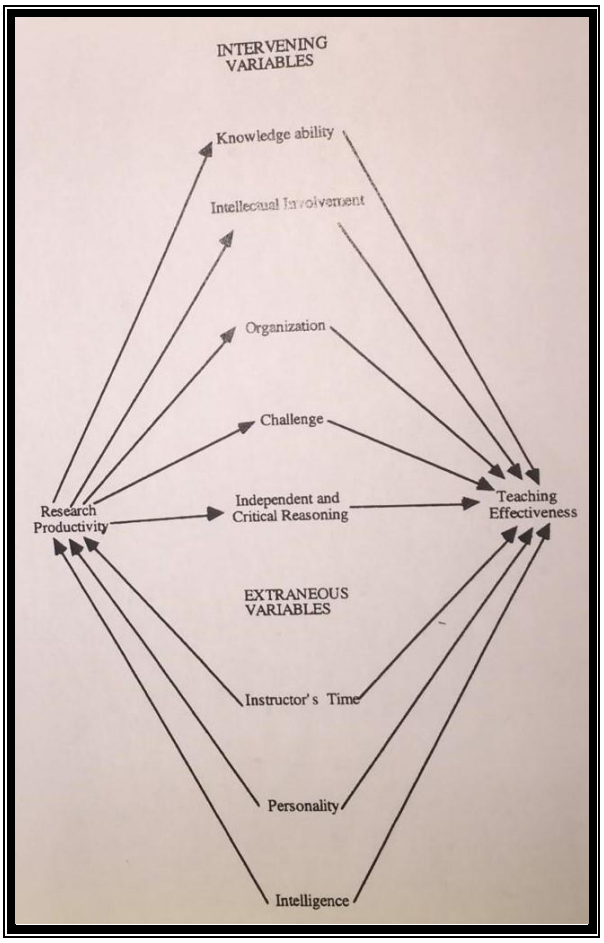

Figure 3-2 Friedrich and MIchalak's intervening variables model

Source: Hattie and Marsh (1996: 517) citing Friedrich and Michalak (1983)

As illustrated by Figure 3-2, each factor impacts on either research or teaching, no linkages exist between the two, hence the no-correlation (zero relationship) description.

These three types of relationships; negative, positive and no correlation conceptions are summarised in Figure 3-3 below. The meta-analysis carried out by Hattie and Marsh (1996) concluded that good researchers may not be great teachers, or that the good teaching is supported from research carried out by academics. Some of the best teachers may have no research interest or background at all. This is true for the accounting discipline, where the technical knowledge imparted by CAs and other professionally qualified academics, is highly valued by students. The perception is that students are gaining knowledge

from a lecturer who has been through this process as a student, has completed the requisite training and has then worked in the industry. The academic qualification and number of publications have no correlation to how this takes place.

Model	Evidence
	Negative relationship
Scarcity	That time on teaching and research is negatively correlated That commitment to teaching and research is negatively correlated That time on teaching is positively related to teaching quality That time on research is positively related to publications
Differential personality	That the personality qualities of teaching and research are negatively correlated Researchers are loners, teaching communal.
Divergent rewards	That research and teaching are motivated by different reward systems
	Positive relationship
Conventional wisdom	That research performance is a prior condition for good teaching
"G" model	That research and teaching share similar underlying qualities (e.g., high commitment, creativity, investigativeness, and critical analysis)
	Zero relationship
Different enterprise	That research and teaching have no common underlying dimensions in common
Unrelated personality	That the personality attributes of teachers and researchers are orthogonal
Bureaucratic funding	That the financing of teaching and research, if independent, will lead to better resourcing and thus increased quality in both

Figure 3-3 The eight models, their predicted relationship, and the evidence for each model.

Source: Hattie and Marsh (1996: 519)

A further observation from the work of Hattie and Marsh (1996) indicates that universities need to develop policies to enhance the relationship between research and teaching. "The goal should not be to publish or perish, or teach or impeach" (Hattie and Marsh 1996: 533) but to publish and teach meritoriously. Integration of these two variables must be encouraged and rewarded, without bias to any of the two. Suggested approaches to do this include:

- Increase the skills of staff to teach by encouraging the production of knowledge by students rather than the imparting of knowledge by the

lecturers, effectively moving from a teacher-centred to a student-centred means of learning;

- Designing of assessments that reward deep learning rather than surface-learning, which means the lecturer moves away from being the “sage on the stage” to the “guide on the side”;
- Develop discipline specific tasks and strategies that emphasize the uncertainty in that discipline;
- Ensure that the best researchers are teaching at all levels, not only post-graduate;
- Allow students to experience the process of artistic and scientific productivity via academic debate and freedom of speech, again at all year levels of students;
- Incentivising lecturers who use current material in their lectures, and questioning the curriculum design with regards to the choice of study material via collaboration with other HEIs and industry/advisory board members; and
- To reward teaching excellence in a way that matches the incentives for research outputs.

The implementation of even some of these strategies will go a long way to motivate academic staff to marry the research-teach roles.

The literature dating back from 1810 to date, according to Elton (1986), spans different countries and types of universities but has shown that there are likely to be relationships as opposed to a relationship between research and teaching.

Elton (1986) cites the OECD’s (1981) publication *The Future of University Research*, that separating research and teaching at a university would have dire consequences because:

- It creates a hierarchy of first- and second-class citizens where first-class referring to researchers, and second class referring to teachers;

- It causes an attenuation in the quality of teaching;
- It produces an institutional split between teaching universities and research universities; and
- It causes research institutions to become unstable, as they are dependent on a country's changing research and development budgets and policy.

This means that separating research and teaching could lead to a demoralisation of those mainly engaged in teaching and unhinging the careers of those academics involved in research. South Africa does not have dedicated, separate research and teaching universities. Any move to implement such a split would indeed have dire consequences for staff and the institutions.

Brew (1999), who is a seminal writer in the area of scholarship, research and teaching, declares that relationships between teaching and research are dynamic and context-driven. The continually "changing and evolving process of coming to understand what knowledge is and how we come to know" is an idea that she investigated during the publication of her thesis which discusses that research is a process of learning (Brew 1999: 296). Her work has been used as an exemplar in the discussion of the research-teaching nexus, as she argues that the content of research can inform the content of teaching. Her views about participant observation, tacit knowledge and engagement in the research process lends itself to a living-theory, phenomenographic study like mine.

The view that in academic practice, research and teaching "are not distinct in academics' minds" (Brew 1999: 297), is of particular significance here, many of the elements of research are not published – the examples quoted are, inter alia, ideas, insights, learning about the researchers own selves, the development of expertise and the phenomena of exploration. As a reflective practitioner, I often cannot distinguish my practice from a research role and/or a teaching role. The common thread is the process of learning. If research is regarded as a learning process, and the process of student learning occurs during teaching, then the

exploration, critical thinking and exploration is taking place for the researcher-teacher too. This is supported by Hughes (2004).

3.3.2 Scholarship in Accounting

Prenkert (2013) cites Shedd (2012) as defining the term scholarship as it is used in research and publishing endeavours. Shedd postulates that “There is scholarly activity in our role as teachers....(T)he word *scholarship* is not reserved only for research and publications. Scholarship is synonymous with thoughtful engagement” (Prenkert 2013: 196). This definition, used in this context to describe the legal discipline, applies to the accounting discipline too.

Elton (1986: 299) cites Clark (1984: 44) as stating

> there is a growing and mistaken belief that among politicians and ‘co-opted academics’ that the mutually fertilizing union of teaching and research is an unnecessary myth which can be abandoned without adverse effect on either, as in the English polytechnics.

He elaborates that researchers have been unable to find a correlation between research and teaching. If there is a correlation, then it should be mediated through scholarship. These qualitative correlations can only be made if the concept of scholarship is the same for both teaching and research.

Elton (1986) further discusses the validity and reliability of this myth. This assumes that research and teaching competencies of academics can be evaluated quantitatively. The second assumption is that even if there are rating scales, can they be reliable. A case in point here are academic papers which are peer-reviewed blindly. Quite often, editors have conflicting reviews on the same author.

Lubbe (2014) discusses the meta professional role of the accounting academic and provides an insight into the pressure exerted by the profession, the academic

conscience of producing graduates of a high professional calibre and the personal research dilemma. She also investigates what is meant by scholarly. Bitzer (2008) on the other hand, is concerned about restoring the scholarship of teaching – his argument being that teaching competence will be compromised if academics spend more time on research. Van der Schyf (2008) discusses scholarly activities and the impact that recent developments have had in the traditional academic culture of South African universities.

The CA is also not the only professional affiliation in the accounting industry. Other internationally recognised professional bodies such as the South African Institute of Professional Accountants (SAIPA), Chartered Institute of Management Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA), among others are also represented by the academics that hold these qualifications. The process to qualify for access is rigorous and CPD is required to be adhered to on an annual basis to retain professional membership.

In certain disciplines such as health sciences, the link between research and education is easy to understand and may be considered highly relevant, especially in the cases of pharmaceutical testing, the advancement of medical instruments amongst other examples. The question, however, is why accounting research is important in academia when it is not a competence required by accounting professional practice? This triangle of research, education and practice has induced a range of research around these links (Parker, Guthrie and Linacre (2011). Benedict and Iwu (2012) concur when they state that the accounting discipline does not necessitate skills like experiments and extensive report writing in its curriculum. In South Africa, this is corroborated by looking at the National Research Foundation's (NRF) list of rated researchers – there are too few compared to other disciplines NRF (2007). Sterling (1973) as cited by Nieuwoudt and Wilcocks (2005) also highlights this link between research, education and practice. Even though he published his findings more than thirty years ago, they are still considered currently relevant.

The work of Sterling (1973) explores the relationship between teaching (education), practice and research. Sterling (1973: 44) observed that although there was a great amount of congruence between education and practice, there was not much harmony between research and education/practice. Sterling actually used the term “conflict” between the variables. He proceeded to question a peer of his, a PhD qualified academic who disagreed and answered that there was no conflict because his job was to train students to be practitioners, not researchers. Sterling mainly concluded that research is isolated from teaching/practice, and teaching/practice are harmonising because teachers teach accepted practices and practitioners, practice what they are taught. He suggests

> “…educators teach research results as the desired state and teach accepted practices as the current state. Adoption of this suggestion ought to lessen the resistance to reform within the profession and lessen the tendency to reason by contradiction*”* Sterling (1973: 52).

The literature also seeks to investigate what the reasons are for accounting academics not pursuing research. Benedict *et al* (2012) suggest several possible reasons, among the most relevant being time constraints, lack of capacity to conduct research, limitations to the availability of accounting-related research topics and other factors encumbering the fostering of research in accounting academia. These will be interrogated further in the research. Nieuwoudt *et al.* (2005) reach a similar conclusion in their study conducted among 261 accounting academics in SAICA accredited institutions in South Africa. Wills, Ridley and Mitev (2013) discuss that some of the factors affecting research productivity of accounting academics are teaching and consulting commitments, academic tenure, characteristics of research undertaken and the research culture of the institution, intrinsic and extrinsic motivation, and knowledge and skills of the academic. Lubbe (2014) also lists factors that make it difficult for accounting academics to become experienced and recognised researchers. These factors, among others, include the volume and complexity of the curriculum that requires academics to stay updated and participate in the continuous pedagogic development of study materials, textbooks, tutorials and case studies. All these

factors will be investigated further when the data-gathering is taking place as discussion points of reference for the respondents.

3.3.3 What does an accounting academic research?

The concept of a university that teaches and researches was conceived by a German scholar, Humboldt in the early nineteenth century. From Humboldt's conception, Robertson (2007: 542) discusses that "the university was defined as the place in which teaching and research were inseparable. Teaching was embedded *in* research, carried out *through* research." This may hold true for a discipline like natural science, but in accounting, the link between research and teaching is not so obvious. Accounting is a semantically dense discipline, highly governed by the International Financial Reporting Standards and other statutes that govern the profession. Research does not feature at the top of the list of attributes that a technically proficient accounting graduate must possess. What then can be researched in this domain?

The accounting practitioner is expected to be proficient in the areas of financial accounting, taxation, auditing and cost and management accounting. It is expected that after completing an undergraduate degree, obtaining a certificate in the theory of accounting and completion of a required period of training, commonly referred to as articles or traineeship in or out of practice and obtaining professional affiliation, that this proficiency has been achieved (South African Institute of Professional Accountants 2018; Accountants 2020; South African Institute of Chartered Accountants 2020). The accounting academic is expected to churn out graduates who will follow-through and qualify as chartered accountants. This is corroborated by work carried out by the Pathways Commission in the United States (US) , posits Black (2012), where research revealed that the workload for accounting academics increased at research universities where enrolment increases also occurred. The international demand for accountants has increased markedly, especially after the economic crisis, according to Wills, Ridley and Mitev (2013).

In South Africa, the black accountants that qualify are particularly sought after by both the private and public sector who are under employment equity demands Lubbe (2012). The industry does not require the new incumbent to possess any knowledge of scholarly research or a deep understanding of the theory. A professional qualification (PQ) is deemed to be more than acceptable as it would have taken an individual seven years to get to this point. A layman's definition of the research undertaken by a practitioner may include knowledge of the various accounting and auditing standards, taxation and fiscal law as well as problem-solving updates on financial management. Academic qualifications (AQ) are not seen to be as important as PQ.

In academia, at SAICA accredited universities, most accounting academics are employed based on their professional affiliation with SAICA, the CA being the most highly rated status in professional affiliation in the accounting discipline. In an auto-ethnographic case study conducted by de Villiers and Venter (2013), the influence of the accounting profession and how it impacts on the identification of academics to influence the rules and structures of the accounting academy was examined. Accredited SAICA universities are primarily interested in preparing their students to pass the qualifying examination. The motivation is twofold: these results are publicly displayed and the names of the universities of the top candidates enhance the status of the institution and the funding of subventions to academic staff are directly related to their contribution to the pass rates of the candidates attempting the qualifying examination. The market demand for CAs also places much pressure on academics – the SAICA syllabus is voluminous and semantically dense. Due to time pressure, students are prepared only to cover this syllabus rather than being taught to think critically. Academics who obtain a subvention are more motivated to increase these subvention benefits than the indirect smaller benefits obtained from publishing research. However, notwithstanding the demand for CAs in practice and academia, furthering and improving an academic's academic qualification (AQ) bodes well towards their pursuit for academic excellence and engagement in scholarly activities.

According to Brew (2010), university education must now become more focused on preparing students to resolve a variety of unanticipated problems that we have not even begun to predict. University education must now prepare students for a VUCA world that they will face as professionals. Examples of the complex issues encompassed in a VUCA world for an accounting student are mass access to higher education politicising of the curriculum; internationalising the curriculum; new professional demands; unstable labour market and high unemployment rates. The personal and professional demands that students will encounter will require them to have developed skills of critical analysis. These skills cannot be instantaneously imbibed from an Internet search – as academics, we need to ensure that these are the skills we teach at university in our disciplines. How this can be done should be the focus of future research. Research is also required in the following areas: new kinds of accounting teaching; new ideas about knowledge; and new ways to engage students. The integration of teaching and research is an innovative way of carrying out these types of investigation.

Student involvement and participation in research must also be encouraged and can be another area of research – how can research be incorporated into all levels of an accounting curriculum? Currently, at DUT research is only taught at postgraduate level in the accounting domain. This needs to be changed – research must be encouraged at all levels of a programme and this needs to be led by the university and the academics teaching on the programme. The design of the curriculum is the induction point of this intervention – students must be engaged in a variety of research-led activities (even in a homogenous massified environment).

Brew (2010: 147) cites Seymour, Hunter, Laursen & Deantoni (2004) who discuss a study carried out at four colleges in the US, where students were engaged in undergraduate research projects during their vacation time. It was found that the students, after the experience, expressed several personal and professional gains such as:

- Increased confidence in their ability to do research;

- Contributing real knowledge as a scientist or feeling like a scientist;
- Intellectual development in thinking and working like a researcher including improved ability to apply knowledge and skills; and
- Development of critical thinking and problem-solving skills and a more advanced understanding of the nature of how knowledge is built.

These students also reported an improvement in communication skills and clarification of their career goals. The students also indicated that they thought that the benefits gained were transferable to a range of situations.

Neumann (2001: 144) discusses the strong influence that discipline has on an academic's beliefs, teaching and students' learning. She proposes that

> disciplines need to be subjected to greater systemic study, especially regarding their effect on the quality of teaching and learning in higher education. The capacity of such research to inform policy at both institutional and national levels is fundamental to the fair, effective and responsible governance of higher education.

I agree with her view in this regard. As academics, we are cognisant of the fact that teaching at university is our priority, but we sometimes perceive that teaching will vary among the different domains and a one-size-fits-all approach for teaching methodologies may not be appropriate given the different disciplines taught at a university. Collaboration and integration with peers within and out of our disciplines are critical to understanding how our students learn in the respective disciplines and how this has an impact on their overall university experience. The results from this collaboration and integration have the potential to enhance our pedagogy in our disciplines.

3.3.4 How is accounting research integrated with teaching?

Many writers that I have reviewed concluded that the research-teaching nexus is dependent on the scholarship stance of the university. These writers include

(Brew 1999, 2010, 2012; Hattie and Marsh 1996; Hughes 2004; Neumann 1992, 2001; Elton 1996).

Academics first need to consider what is meant by teaching and how learning occurs for them as academics and for their students per Brew (2010). Academics also need to review what is meant by research and who generates it – reassess what kind of knowledge is generated and by whom. As discussed previously, the concepts of teaching, research and scholarship are challenging ideas that need to be expanded. These concepts may mean something different, say to executive management, middle management and teaching staff. It may also mean something different to two academics teaching in different faculties at the same university. Taking a reflexive approach to academic duties, developing an awareness of the students we teach and engaging in the scholarship of teaching and learning and unpacking ideas of research may go a long way to interrogating these concepts.

At DUT, many seasoned academics may not be keen to pursue this approach, citing strong pass rates, having a high quality of technical skills both in the discipline and in teaching over the years as well as having the perception that they have used a winning formula in their methods in the past. In a general sense, growth and development may not be on the top of their agenda. Further, as discussed in Chapter Two, the profession does not place much emphasis on accounting research. Experienced academics may feel like their job is to churn out professionally and technically skilled accountants, not creative and critical thinkers. At the time of writing up this section of my literature review, I was conducting interviews to collate my data. I observed at this time, that there was much correlation between what the experienced academics had to say, compared to the newer staff in the accounting cluster. At this time, my comments about reluctance to grow and develop are corroborated by the data I have collected. The study conducted by Robertson (2007: 542) found similar results. Her view is that “close attention to the voices of academics across an institution reveals multiple discourses that both represent and shape belief and practice. This complex variation in epistemological and ontological belief has significant pedagogical implications.”

3.3.5 Research productivity in the Accounting domain

To support the notion that integration of teaching and research is important, one must consider the world that students in the accounting and other disciplines is exposed to. In this era of global interdependency, the world is in constant flux – the fast-paced nature of the VUCA world means that as educators, we need to act to keep abreast of the changes that are occurring. According to Brew (2010), students are using video, television and podcasts on-demand, wherever and whenever it is required. The use of the Internet has grown exponentially, as students who want to know something simple search for an instant response from the Internet. The use of search engines such as Google and Wikipedia provide quick answers for many questions. Traditional teaching (use of contact lectures and tutorials) hold no interest for this type of student who requires immediate gratification. Brew (2010) further posits that this instant access to visual knowledge makes organised study appear like an imposition. As academics, we need to consider how this context challenge impacts on how we consider teaching and learning in HE. A move to changing research activity to include a larger participation of students is a means of addressing this challenge. Brew (2010: 140) recommends that involving students in research "are indications that cultures of inquiry in the teaching and the research domains may be integrated and that new relationships between research and teaching are introduced". Curriculum reform now includes the engagement of academics, courses are offered in a more flexible manner (including blended learning) and graduate attributes are considered in the designing of course content – these are some of the action items used to mitigate the challenge of accommodating the changes in the VUCA world.

Demski and Zimmerman (2000: 350), who are American accounting academics with a combined 50 years of teaching and research experience, suggest the four factors that affect productivity are:

- Personal time, energy and talent. This requires a "steady diet of commitment";
- Technology and data;

- Colleagues: collegial interaction (face to face or electronic). This is done via collaboration by co-authoring with colleagues who have complementary skills which will increase human capital and kindle new ways to approach problems. Teaching others about accounting forces us to confront existing doctrines and also augments networking possibilities;
- The notion that research and teaching are complementary in that each informs the other. Any research conducted should ask how this can be converted into a classroom intervention.

Demski and Zimmerman (2000) accentuate that the generation and consumption of research are critical to understanding the relevance of what we teach and what we research, hence the impact of relevance on research. The relevance and efficiency of research are essential for the sustainability of the HE system. The long run accomplishment of universities depends on the ability to design curricula and provide incentives for research programmes that “maximise and balance current and future human capital accumulation by us, by our existing students, and by our future students” (Demski and Zimmerman 2000: 343).

Hasselback, Reinstein and Abdolmohammadi (2012) carried out a study based on the research productivity of 5 607 accounting doctoral graduates from 1971 to 2005 in the United States. They were able to identify benchmarks for gender, school of affiliation, professional rank and teaching years since the doctorate which can assist with tenure, promotion, bonuses, appointments and renewal of resource allocation and professorship chairs.

Gendron (2015) discusses what he calls the paying off mentality and the impact of this research by accounting academia. The four areas he particularly discusses are journal rankings (and how constraining this can be for innovation in accounting research), how research findings are communicated (copyright), how the academic field is renewed through new staffing (reproduction) and how teaching is accomplished (technical teaching for industry). He makes a

convincing argument that although these four topics may seem disengaged, they blend when analysed in the context of accounting academia.

3.4 Curriculum Development

There has been wide comment from all stakeholders in the discipline: practitioners; academe; professional bodies; educational theorists; industry partners and other interested parties as to what an ideal curriculum should look like. The fourth industrial revolution, decolonisation, internationalisation and transformation are also messy issues that need to be accommodated when designing the ideal curriculum. Adding to the already voluminous course content are now requests for more technology-mediated training, some general education, a focused approach to ethics, generic skills and pervasive skills. Where are curriculum designers expected to fit this into a limited syllabus?

Curriculum reform should be a dynamic process – it should be reviewed often and amended where necessary to be relevant at DUT. The advice from the annual advisory board meetings and feedback from programme reviews should feed into this process. Further, the teaching and learning committees of each department should be meeting as a cluster twice a year to share ideas of best practice and collaborate on teaching practices and projects.

3.4.1 Curriculum Alignment

The literature in recent years has supported the view that the accounting curriculum must be amended to implement the changes recommended by practitioners. It is felt that currently much attention is given to teaching technical competence, and academics fail to realise that there are other skills that graduates need to have when they enter the working world. Which begs the question who is responsible for this training? Is it the university or the practitioner?

In Wilson (2011), Argyris and Schön (1974: 143) are cited, observing that universities cannot provide competent practitioners since competence is learned

in the workplace. Professional roles are in constant flux which is not provided for in the accounting curriculum. Schein (1972) cited by Wilson (2011) contends that the future of professional competence stems from the capacity to learn how to learn or to integrate theory and practice. But the question remains: how can this be attained? What are the roles of universities, professional accounting bodies and other related parties in offering suitable education and training to yield /sustain competent accounting practitioners? A good explanation was produced in the Accounting Education's Change Commission in their position statement Number 1, where the university's role was defined to prepare students to **become** accountants, whereas the role of professional training is to prepare trainees to **be** accountants Sundem (1999) as cited by Wilson (2011).

Wilson's alignment model: A + B + C = effective accounting practitioner (EAP), discusses the components of what is required to answer the questions posed above, where:

A = university education in accounting

B = pre-qualifying professional training in accounting

C = continuing (post qualifying) professional development.

This model can be portrayed in the figure below:

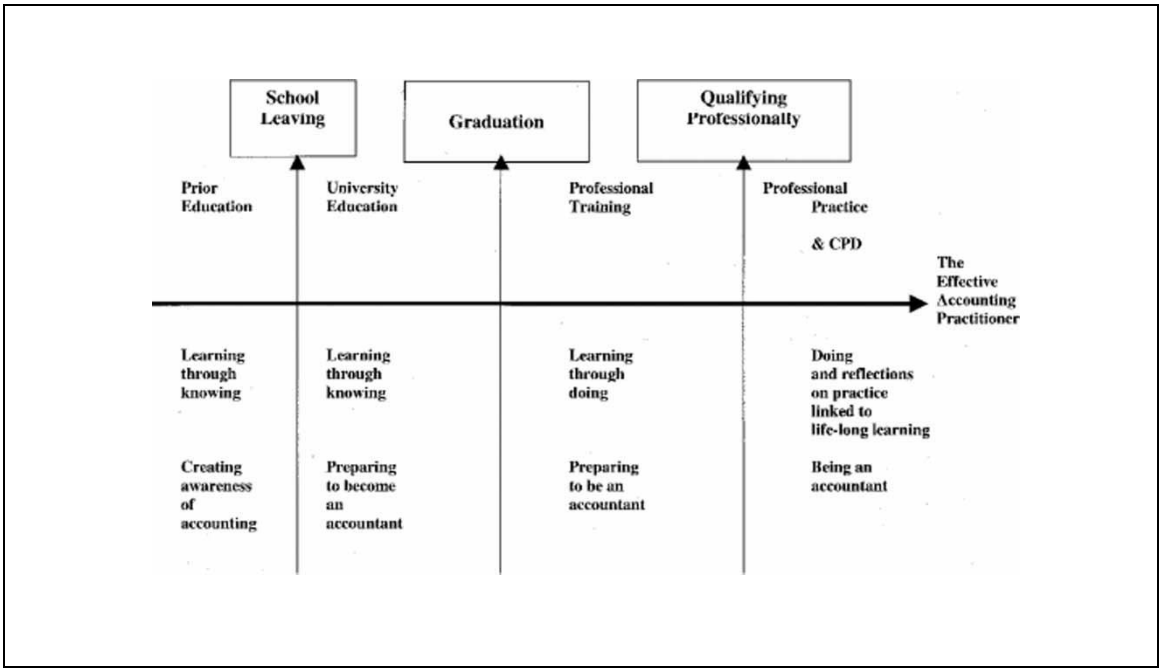

Figure 3-4 Wilson's Alignment Model

Source: Wilson, R.M.S (2011:5)

The sequential phases of primary and secondary school education involving learning through knowing is the phase at which students develop an awareness of what an accountant is and what an accountant does.

At the tertiary education level, the student is still learning through knowing but it is at this stage that the student prepares to become an accountant.

During the pre-qualification phase, the trainee (now a graduate) is still learning through knowing but it is at this stage that the trainee prepares to become an accountant.

At the post-qualification phase, the practitioner reflects on his practice and is required to participate in continuing professional development, facilitating life-long learning. This is the phase at which the graduate practices as an accountant.

This is the ideal alignment model, but it is very difficult to achieve in practice – even internationally. The extent to which a university degree (A) gives exemptions from a professional qualification (B), or vice versa in recognition of prior learning (RPL) and mature exemption registrations, the outcome would be reduced.

Where academic programmes are accredited, there are attempts by professional bodies to restrict academic freedom by prescribing both the curriculum content and the way these programmes are assessed. Reciprocally, there are attempts by the universities to maximise the number of exemptions available to these graduates from an examination of the professional bodies. This can result in the Wilson's Alignment model reflecting A + 0,6B + C =?

There is increasing evidence of professional bodies seeking to minimise the effort required by their students in obtaining a university degree (or equivalent), either

at bachelor's or master's level, via provisions whereby a progressive distinction is granted. This can then tilt Wilson's Alignment model to 0,2A + B + C =?

Wilson (2011:6) cites examples of professional bodies such as CIMA and ACCA using the above transgressions to increase their recruitment numbers. The problem is exacerbated when dubious and unregistered educational institutions team up with fictitious or professional bodies that have a questionable reputation. Many South African matric students have fallen prey to schemes such as these. These students are attracted to these dubious institutions either because of poor matric results, ignorance, poverty or lack of funding for tertiary education.

The primary focus of university education in accounting should be on capability, while the focus of practical training should be on competence – with learning outcomes, curricula and assessment strategies being designed in an alignment.

There is a risk on too much emphasis and time on technical training of accounting practitioners to practice which is blatantly out of balance. An emphasis on too much of training on technical issues can lead to a candidate specialising in one particular area and this makes it difficult for that candidate to practice in a profession where diversity in terms of tax, auditing and cost analysis knowledge is equally important. Their *specialized ears* would be developed at the expense of *generalised deafness* (Boulding 1956) as cited by Wilson (2011).

Concentrated technical training can render a highly trained practitioner useless when he is exposed to some situation that is beyond the scope of his speciality. A good practitioner is expected to have a broader perspective to cope with the turbulent waters of a business environment. While having a specialist knowledge may be beneficial if that practitioner is employed at a large consulting firm, he may become redundant if that area of speciality changes or he may be unemployable at a smaller practice or not competent as a sole practitioner.

It is suggested that technically focussed examinations that prepare future accounting practitioners should be amended. Although there is pressure at HEIs for throughput, the teaching for examination notion facilitates rote learning which is inconsistent with critical thinking and problem-solving skills. Preparation for practice via aligned education and training needs to be established. A failure to do so may lead future practitioners down the disreputable path that has plagued the accounting fraternity in recent years, for example, Enron, Arthur Anderson (in the United States of America) and the KPMG scandal in South Africa.

Many degree programmes prepare students for success in passing the professional competency examinations by focussing on technical aspects. This emphasis on technical issues deprives students of the opportunity to concentrate on areas of advanced academic study.

3.4.2 Incorporating Accounting Ethics into the Accounting Curriculum

The recent scandals that have plagued society at large have caused that society to criticise the ethical standards of the accounting and auditing profession. This profession which was seen to have such an upstanding independent honourable reputable has been plagued with disrepute because of a few greedy practitioners. It has, however, brought to the fore the critical importance of including ethics in the accounting curriculum to a larger degree – as it is very likely that as we progress as a society, our students will encounter ethical issues in their careers. The researchable areas in curriculum reform are how can this be incorporated into the curriculum? Should this be embedded or taught as a separate module? Who will teach, how will it be taught and what topics will be covered?

The accounting scandals in the early 2000s have had the impact of allowing public perception of the accounting profession to fall – accountants are now perceived to have questionable ethical standards. Russell and Smith (2003) cited by Williams and Elson (2010) attribute the scandals of Enron, Equity Funding, WorldCom, Sunbeam, Arthur Anderson and HealthSouth to the “classrooms of colleges and university accounting programmes that have not significantly

adapted their methods of instruction or approach to accounting and management education over the last 50-60 years". In the US, a draft report on the ethics deficiency suggested that the 150-hour curriculum should emphasise the ethical conduct and professional responsibilities of a CPA by requiring three credit hours of business ethics and three credit hours of accounting ethics. This draft was not approved and as a result, the cost of not increasing ethics in the accounting curriculum may result in serious consequences for the accounting profession.

Past incidents of unethical behaviour echo the need for this to be covered in the curriculum. How are new graduates expected to face ethical challenges? Chan and Leung (2006) cited in Williams and Elson (2010) reported that accounting students may be able to make a judgement regarding whether something is ethically right or wrong, but they may fail to act ethically themselves due to an inability to identify all the ethical issues. Restrictions on programme content, costs and lack of resources are quoted as reasons for non- inclusion of ethics in a curriculum.

To answer some of the questions posed earlier - Who should teach ethics? Preferably somebody who has practical knowledge and has personally experienced some of the ethical dilemmas facing accounting practitioners (Callahan 1980 cited in Williams and Elson 2010). Ethics is a subject that involves moral reasoning, moral development and moral issues – can this be taught by accounting academics? It is an area that is intertwined in the human actions of accountants, but it is very different from the subject of accounting. A lack of training and a lack of interest from an accounting academic can result in minimal exposure to the importance of ethics in the accounting process. Faculty members who are not adequately prepared will avoid the topic.

The second school of thought is that philosophers should teach ethics. They are trained in the subject matter and will be interested in teaching it. A team teaching approach would suit this type of teaching method. Philosophers are equipped to

teach moral reasoning to students but not necessarily the ethical dilemmas facing the accounting profession. Accounting academics are equipped to teach the ethical dilemmas of the accounting profession but not necessarily the moral reasoning to accounting students. Team teaching pedagogy broadens topic expertise and provides students with a better description of the cross-disciplinary professional environment.

Should ethics be a single course or embedded in the curriculum? This question has been debated for a long time, and educators often quote a lack of teaching materials and lack of space in an already crowded curriculum as reasons for excluding a single ethics course. However, a standalone course has many benefits – it would ensure a decent amount of time is spent on the topic thus increasing its importance in the minds of the would-be accounting practitioners. It would also expose students to a deeper conceptual framework of moral reasoning and potential ethical situations. Ideally, such a course should be consistent with a common body of knowledge that is symbiotic to the university's mission, should give the students an opportunity to use the language of ethics, and should be sensitive to ethical concerns and improve ethical cognitive skills.

What should the subject matter be when learning about ethics? In the US, since 2000, the American Accounting Association has called for published collections of ethical accounting cases. To follow suit, many other publishing companies internationally have increased ethics coverage in textbooks. To facilitate new improved modes of teaching, many e-books and short videos have been made available to aid in teaching. Many of these resources are available on open access. In South Africa, the Presidency under President Ramaphosa has publicly announced a war against corruption and unethical practices. How this is expected to unfold and whether prosecutions will follow remain to be seen. In the accounting domain, following from the VBS scandal of 2018/2019, several auditors have been stripped of their professional status and criminal prosecution is being pursued. This has sent a strong message to accounting and auditing

professionals that this type of ethical misconduct will not be tolerated in this discipline.

Ethics is usually tested in most professional examinations. Ethics can be taught in every accounting topic, but it should also have its own place in the curriculum. Accounting deans and executive management in institutions must encourage reform in the teaching of ethics in the accounting curriculum. It should be taught as a stand-alone course. Educational tools need to be prepared as course content for a separate ethics module. Accounting firms have developed ethics cases and other resources for use to accounting students studying Accounting as a major – these resources can be used as a collaboration tool between university academics and practitioners. Open-access teaching material has also become more accessible for this purpose.

3.4.3 Generic/Pervasive skills within the accounting curriculum

Pervasive skills are referred to as soft skills, generic skills, non-technical skills and employability skills. These pervasive skills are now required in the competency-based qualification model of SAICA as introduced in its Competency Framework (2009). The Competency Framework was developed to ensure that the CA(SA) designation remains relevant but also meets the requirements of IFAC (2015). It requires accredited SA universities and training programmes to ensure that each pervasive skill is addressed in their programmes and that the evidence is provided to SAICA (to maintain accreditation).

According to Keevy and Mare (2018), SAICA changed the format of its professional qualifying examination (previously called the FQE to the Assessment of Professional Competence (APC). This assessment examines both technical and pervasive skills to meet SAICA's objective – "assessment of professional competence developed during the academic, professional and training programmes to the extent possible in a simulation" (South African Institute of Chartered Accountants 2020). The aspirant CA needs to satisfy the following requirements to sit for the APC: complete a minimum of a four-year

academic programme and must have completed at least two years of the required three-year training programme.

IFAC recommends that the aspirant professional accountants develop their professional skills through both the academic (at a university) and the training programmes (articles/training contracts). The learning and professional competence that they are expected to possess should be achieved via general education, practical experience and assessment. IFAC further contends that the academic programme lays the foundation, but the training programme complements this foundation. Academic and training programmes have a joint responsibility in producing competent professional accountants. Some academics have indicated that both academic and training programmes should be equally responsible for developing these skills.

De Villiers (2010), however, has expressed a contradicting view. He contends that it may be impracticable to expect graduates completing their university degree to possess all the pervasive skills that are required. Kavanagh and Drennan (2008) discuss that training programmes should not expect recruits to possess all these pervasive skills when they are newly recruited. Other writers also suggest that the pervasive skills are best developed in the work environment. Atkins (1999) stated that “universities have to ensure that graduates can hit the ground running” – as companies cannot bear the cost and time of training them to develop these pervasive skills.

Watty (2014) cites Bui and Porter (2012), who are accounting academics at a New Zealand University, who published a seminal article discussing that employers have an expectation that graduates will be work-ready, while academics focus more on the development of intellectual capability and ability (core technical material). Their study proposed, tested and evaluated an expectation-performance gap to test a gap between the competencies which accounting graduates are expected to have versus the competencies they are perceived to possess by employers of accounting graduates. The components identified in the Bui and Porter (2012) study include:

- Differences between the expectation of accounting graduate employers and educators about the expectation gap
- Differences between the perceptions of educators about competencies expected and desired by them (discussing constraints on the effectiveness of accounting education)
- Differences between the perceptions of academics about the competencies developed in the university and which those employers perceive graduates to possess when entering employment.

Their study suggested strategies for ways in which the identified gaps may be narrowed were also determined. The main suggestion was that greater interaction between graduate employers and academics (“town and gown”) take place with collaboration between both stakeholders in curriculum design.

To date, DUT does not have SAICA accreditation, thus providing pervasive skills education in our curriculum does not need to be considered. However, some pervasive skills such as academic writing, digital technology have been considered and included in the current offering. The inclusion of the faculty based general education module, Business Fundamentals, in the first and second year for all accounting cluster students means that many generic skills required in the workplace are taught. I must state that in the accounting literature there has been a consensus that the generic skills necessary for the employability of accounting graduates are specific to the profession.

3.4.4 Graduate attributes?

Included in the strategic plan of all HEIs are the graduate attributes that our students are expected to possess when they leave with their qualifications, equipped to enter the world of work. Are these a match to the graduate attributes required by employers of accounting graduates? At what level are these graduate levels pegged at, at different stages of their professional careers?

According to Tempone, Kavanagh, Segal, Hancock, Howieson and Kent (2012:43), a generally accepted definition of graduate attributes is

> the qualities, skills, and understanding a university community agrees its students should develop during their time with the institution. These attributes include but go beyond the disciplinary expertise or technical knowledge that has traditionally formed the core of most university courses. They are qualities that also prepare graduates as agents of social good in an unknown future.

Jones (2010) in an influential article on graduate attributes, concluded that notwithstanding the definition cited above (and other similar definitions), graduate attributes are not trans-disciplinary (beyond the disciplinary expertise or technical knowledge), but highly context-dependent and shaped by the disciplinary context in which they are taught. Jones (2010: 7) contends, “What is required by employers will vary from industry to industry”.

The DUT graduate attributes are generic but in designing the module descriptors for each module, curriculum designers are requested to select at least three attributes that are most applicable to that module to be used to describe the module. These module descriptors are subject to scrutiny by peers and curriculum designers must justify why those particular selections are made (refer subsection 5.4.5 under analysis).

3.5 Recent Developments: COVID 19

At the time of commencing this study, the #FeesmustFall campaign was just commencing, President Zuma’s Nkandla residential upgrade monopolised the headlines and South Africans had seemingly other financial issues to attend to. Fast forward just a mere five years, and the international recession has become worse, President Trump has frustrated the masses every time he says something, South Africa’s economy has been downgraded to junk status, and COVID-19 has

the world in lockdown. For South Africans, the loss of human life has been heavy, job losses have been heavier, with many people being permanently retrenched and others earning a percentage of what they earned before the lockdown. For the HE sector COVID 19 has brought many opportunities in terms of research especially in the science, clinical and technology fields but issues of social justice and equality are also being researched vociferously by academics. The impact of COVID 19 on our practice has changed our way of learning and being with a very sharp learning curve, academics and students alike having to adapt to a “new normal” in order to get things done. The use of electronic teaching aids and software has shown us that what we initially thought was difficult or impossible to embrace is now very much accessible and user friendly when we have no other choice. Students, even though impoverished, and lacking fancy devices have had to make do with simple smartphones and mobile data to assist them with their learning and have been successful in passing modules. It has not been ideal but learning this way has filled the gap for now. I have not discussed the impact of COVID 19 on my practice in this study-- it will definitely have an impact on the way we go about doing things going forward and I will talk about the blended learning strategies in my recommendations but I have not specifically targeted COVID 19 as an item I want to single out as an intervention.

3.6 Conclusion

In this chapter, I addressed the research questions by addressing the themes of higher education complexities, the research-teaching nexus and curriculum development in the accounting discipline. While much of the research remains theoretical and has developed over the years, this flux or turbulence which we experience will not be going away anytime soon, and as accounting academics, we need to adapt to these changes and ensure that our curriculum remains flexible enough to account for any future changes. It is likely that these themes will be subject to further research in the future especially since the recent developments of 4IR and the recessionary impact of COVID 19 will technically necessitate technologically proficient vocational type of graduates which UoTs can resource.

The following chapter expands on the research design of my study explaining systems thinking methodologies, the methodology I have chosen for this study (soft systems methodology) and the rationalisation for this choice.

4CHAPTER FOUR
RESEARCH METHODOLOGY

4.1 Introduction

The research methodology is classified as ethnographic, adopting systems thinking through which one applies proven systems thinking research as deemed appropriate in the framework of enquiry that the researcher constructs. In this instance, the first step is to provide an elaborate understanding of the “mess” (a term coined by Russell Ackoff, Detrick (2002) to describe the various perspectives and activities impacting on a problematic situation) so that the various stakeholder concerns can be identified.

Thereafter, various appropriate human activity systems will be developed which provide stakeholders with plausible action paths. In order to maintain the rigour and quality in the study, the sequence will be to conduct open-ended interviews, find common threads in the narrative, and discuss these with the aid of a rich picture in a focus group interview. A systems thinking lens will be used throughout the process, using soft systems methodology and system dynamics, where necessary.

A focus group interview was initially considered to be carried out if additional information came to light which may have enhanced the study. However, after the initial surveys and detailed interviews were carried out it, became apparent that there was no additional information. The rich data came from the research journey that each respondent shared at the beginning of the data-gathering process. This additional iteration was further interrogated and used to refine the emerging findings. This iteration will also enhance the systems thinking approaches as discussed by Bryman (2001), that will form part of the methodology of the investigation. The research journey responses are analysed for emerging themes against the narrative interview responses and survey responses via triangulation, forming the three types of data collected. Both system dynamics and soft systems methodologies as per Reynolds and Holwell

(2010), were used where and when appropriate to maximise the harvesting of the data.

4.2 Research Design

The qualitative research methodology was used. Action research per McNiff and Whitehead (2009) was utilized using open-ended surveys. The use of surveys was an explorative tool used to obtain an understanding of the perception of the respondents, which I explored further using interviews. In this study, my respondent sample was selected from the population of faculty academic staff. Faculty administration staff, researchers, professional bodies, the executive dean and the CQPA staff (who manage the curriculum reform process at DUT), who are other stakeholders were not part of the research sample, but are part of the problematical situation and were illustrated diagrammatically in Figure 4-9. The worldviews of these issue owners were considered when drawing up the rich picture of the problematical situation.

In the diagram below, the design components form an integrated and interacting whole, rather than being isolated into a linear or cyclic sequence according to Maxwell (1996). The dashed lines indicate those connections that are external to those emphasised in the study, for example, if the study is to empower the respondents to pursue/conduct their own research, this may shape the methods that I use based on their responses. Conversely, the theories that I am using in my research may constrain my goals.

Figure 4-1 Qualitative Research Methodology Design

SOURCE: From *Qualitative Research Design: An Interactive Approach,* by J.A Maxwell, 1996. Copyright by SAGE.

This model of research design has five components, each component addresses a different set of issues that are essential to the coherence of a study:

1) Goals
    - Why is the study worth doing?
    - What issues do you want it to clarify and what practices do you want it to influence?
    - Why do you want to conduct this study, and why should we care about the results?
2) Conceptual Framework
    - What do you think is going on with the issues, settings or people you plan to study?
    - What theories, beliefs, and prior research findings will guide or inform your research, and
    - What literature, preliminary studies, and personal experiences will you draw on for understanding the people or issues you are studying?

3) Research Questions
    - What, specifically do you want to learn or understand by doing this study?
    - What do you not know about the things you are studying that you want to learn?
    - What questions will your research attempt to answer, and how are these questions related to one another?
4) Methods:
    - What will you actually do in conducting this study?
    - What approaches and techniques will you use to collect and analyse your data, and
    - How do these constitute an integrated strategy?
5) Validity
    - How might your results and conclusions be wrong?
    - What are the plausible interpretations and validity threats to these, and how will you deal with these?
    - How can the data that you have, or that you could potentially collect, support or challenge your ideas about what is going on?
    - Why should we believe your results?

The first three components should be closely linked as the research questions must have an affiliation with the goals of the study and should be informed by the phenomena that are already known. The goals also should be informed by current theory and knowledge, whilst decisions about the current theory and knowledge are dependent on the goals and questions.

The last three components are also closely linked. The methods used should be able to answer the research questions as well as eliminate validity threats to the responses. The questions need to be conceptualised to authenticate the methods and validity threats, while the plausibility and relevance of the validity threats and the way they can be countered, will depend on the questions and the methods chosen.

The research questions, which sit in the middle of the model, unite the other components and should inform and be sensitive to, as well as being aware of, these components.

Other factors such as research skills, ethics, resources, quality of data and experts all complement the research design as they belong to the research environment within which the study sits, not within the research design itself.

4.3 Living-Theory Methodology

The basic question of “how do I improve what I am doing?” was introduced in Chapter Two when I narrated the story of my living educational theory. Even though the action-reflection cycle was taking place, I did not consciously call these activities by those terms, nor did I consider how much my understanding of those activities impacted on how I would act in the future to improve my practice.

At this stage, I agree with Whitehead (2008), when he clearly distinguishes between education research and educational research. He suggests that education research is carried out in fields of education and disciplines, for example, the leadership of education (as in my study). Educational research, on the other hand, is the creation and legitimation of valid forms of educational theory and knowledge which explain the educational influences of individuals in their own learning, in the learning of others and in the learning of society in which we live and work.

The epistemological influence of educational significance and how it relates to my living theory methodology will be discussed in this chapter. Why am I using this methodology to explain how I intend to improve my practice, and how will my peers view this methodology as a valid one, that they will be prepared to act and learn from? Whitehead (2008) posits that the methodology is distinguished by the philosophical understanding of the principles that organise the “how” of the enquiry. To achieve this, a researcher must make his/her colleagues aware of the story of their research in a way that that is open to others to judge its validity. There are four criteria of social validity that Whitehead (2008: 76) uses, citing Habermas (1976) to strengthen these theories, namely:

- Comprehensibility: Include the logic of the explanation as a mode of thought that is suitable to understand the real as rational
- Truthfulness: Include the evidence for justifying the assertions made in claims to knowledge
- Rightness: Include an awareness of the normative assumptions made in the values that inform my claims to knowledge
- Authenticity: Include the evidence of interaction over time that I am committed to living the values I explicitly espouse.

These criteria are used to justify and explain my educational influence to a validation group of peers with the request that these are the four criteria that must be examined when they are adjudicating the validity of my methodology.

4.4 Systems Thinking

Systemic research has been popular since the 1940s as a paradigmatic convention of carrying out social research, which is unique but can be carried out with quantitative, qualitative and mixed methods research. Systems thinking emerged initially with the studies of von Bertalanffy through a critique of reductionism, according to Flood (2010). The fundamental ideas of systems thinking are *emergence* and *interrelatedness*. Flood (2010: 269) states that "the whole is greater than the sum of its parts", is the popularised phrase that explains emergence. "Synergy is the sexy label for it." He further explains the link to reductionism – the social world is made up of many interrelated social systems – we should not look at the single elements that make up that whole but rather the smaller systems that comprise the whole. Those systems should be modelled and used as research tools to explain the social phenomena we are investigating to predict events or make suggestions for action to achieve improvement for later.

Systems thinking (ST) is a concept popularized by Peter Senge as the "Fifth Discipline" for seeing wholes in relationships (Senge (1990). Senge defined ST as a framework for seeing interrelationships rather than things, for seeing patterns of change rather than static snapshots of situations. It is a set of holism tools and techniques that are applied in two threads; a "feedback concept of cybernetics and a servomechanism engineering theory" as discussed in Senge (1990: 68).

Systems thinking is a worldview theory of how one sees or understands their place in the world. It is a language of understanding for intervention and practice. If we think about a system, we immediately think about a whole that is made up of parts. Our nature is to break this system up into the components to see how each part functions – this is a reductionist view. Systems thinking is a holistic view – the systems properties arise as a result of how those components relate to each

other and not the individual parts alone. When the components are broken down, a part of the system is lost.

It is believed that this simplistic view of holism versus reductionism in ST is the reason why a ST view is needed to attend to the complexities the world is being overwhelmed by currently. Systems thinking is the discipline for seeing complex situations and discerning high from low leverage change, where leverage is defined as small, well-focused action that can produce large and lasting improving changes if they are applied at the right place. Senge's writing has resulted in a very important tool that we can utilise for leadership and complexity; the iceberg model (one such model is discussed in Figure 4.3 below).

ST thus seems a viable methodology to assist with the messy, problematical situations that an academic practitioner-researcher may be situated in but learning to apply such a system is challenging to implement in practice. Systems thinking requires mastering a whole package of thinking skills that need to be deployed in order to make a meaningful contribution to the mess according to Richmond (1997).

Richmond (1997) summarises the differences in traditional business thinking versus system thinking skills in Figure 4-2 below:

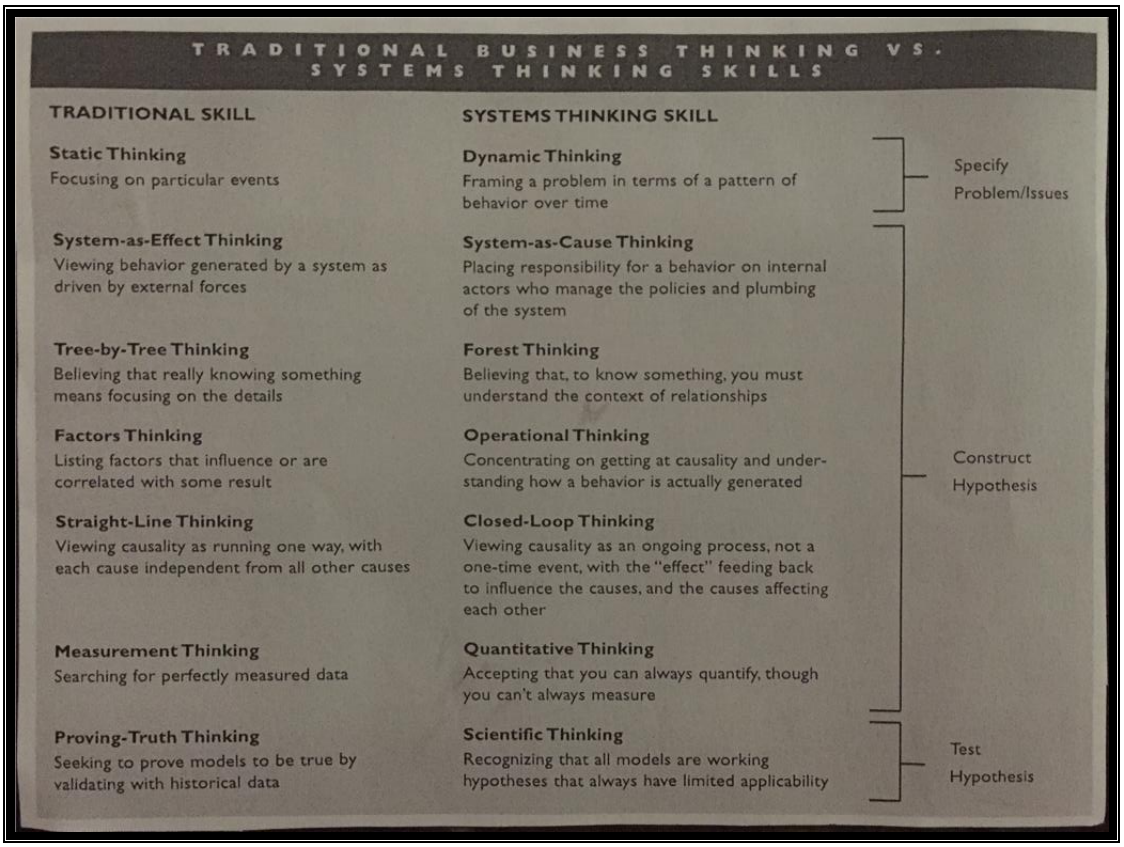

Figure 4-2 Differences in traditional business thinking versus Systems Thinking Skills

Source: Richmond (1997)

Before I apply the seven steps above to my messy situation, an explanation of the iterative four-step process used in applying systems thinking is conversed. The first step is to identify the issue I wish to resolve in my study - how can accounting research enhance leadership capacity? The second and third steps are to construct hypotheses to explain the issue and test the hypotheses using models before action is taken (step four). According to Richmond (1997: 1) the models :

> are referring to something that represents a specifically defined set of assumptions about how the world works. We start from a premise that all models are wrong because they are incomplete representations of reality, but some models are more useful than others (they help us understand reality better than others.

I have illustrated these models for my "mess" using three systems thinking models, namely stock and flow diagram (for SD); Viable System Model (for VSM)

and a Rich Picture (for SSM). These are discussed below in the representative sub-headings relating to those methodologies.

The iceberg model is another systems thinking image of how a problematic situation can be investigated. The literal image of the greater mass being under the water indicates that the researcher must consider the patterns, structure and mental models that are not obvious to the casual observer – these core variables and the relationship between these variables are the components of the system that gives rise to the dynamic complexity. However, no matter how similar people may be, when they are placed in the same system, people tend to produce similar results. Donella Meadows, a seminal systems thinking scholar/educator posits in Senge (1990: 42-43) that “a truly profound and different insight is the way you begin to see that the system causes its own behaviour”. A simple example of an iceberg diagram is illustrated below:

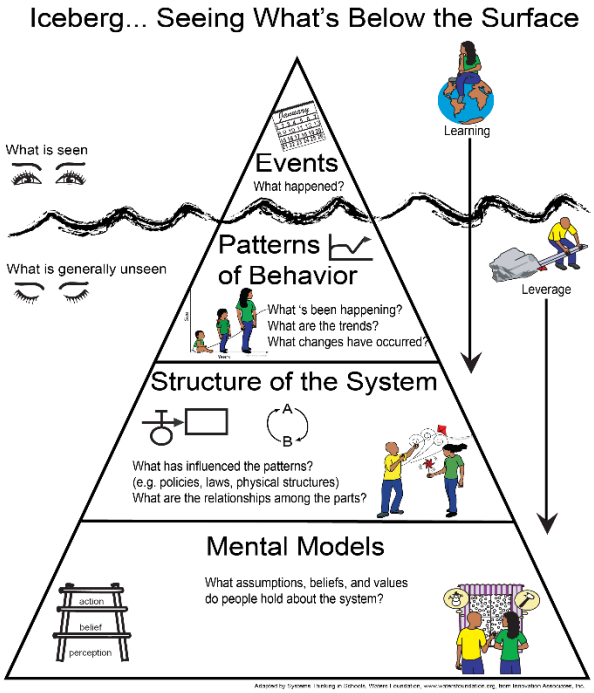

Figure 4-3 Iceberg: Seeing what's below the surface

Source: https://watersfoundation.org/resources/iceberg_graphics

A detailed explanation of how my study can be diagrammatically plotted and interpreted in an iceberg model, will be discussed in Chapter Six.

Having investigated the concept of systems thinking, how can this broad methodology assist me to understand how academics and research work at a university? A university is a highly complex, regulated organisation with many interrelated subsystems and emergent properties. Why would using systems thinking be useful to understand an organisation such as a university? Jackson (2003) suggests the following reasons:

- By applying systems thinking, the moving away from reductionism to holism offers an improved understanding of management thinking,
- The concepts of open systems and complexity theory allows for flexibility in terms of process and structure when devising a management strategy rather than designing a strategy for a set plan. A systems process allows innovative/dynamic behaviour rather than a structured or regimented proposal,
- The transdisciplinarity that systems theory evolved from (engineering, biology, science) has been applied to other disciplines such as management, and has drawn on the strengths from other disciplines to understand and learn about problem-solving,
- Systems language has proven itself more suitable to tackle real-world management problems.

The next question to follow will be, which then is the best method to use to understand the problem of leadership and complexity? Checkland and Holwell (1998) presented a fundamental representation of what the elements of systemic methodology should consist of. This framework is generic to all systems methodologies because of its emphasis on exploring institutional inter-dynamics within an environment.

The framework (F) of ideas which is embodied in a methodology (M) can be applied to an area (A) of concern, in a cyclical way which leads to continuing iterations of learning.

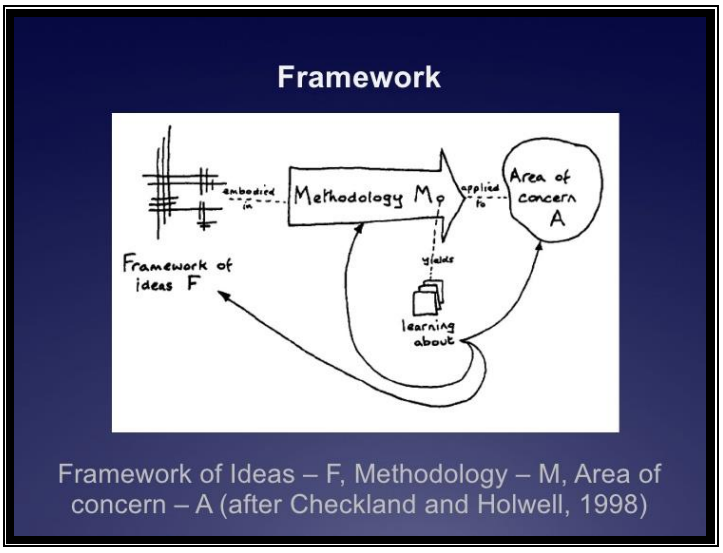

Figure 4-4 Elements relevant to any piece of research

Source: Checkland and Holwell (1998)

The methods that can be used are illustrated in the table below:

Table 4-1 Systems approaches related to problem contexts in the System of Systems Methodologies (SOSM)

PARTICIPANTS				
Systems		UNITARY	PLURIST	COERCIVE
	Simple	Hard Systems Thinking	Soft Systems Approaches	Emancipatory Systems Thinking
	Complex	System Dynamics Organizational Cybernetics Complexity Theory		Post-Modern Systems Thinking

Source: Jackson (2003: 24)

The **horizontal** axis describes the participants, those that have an interest in the problem situation as their values/beliefs and interests start to diverge.

Unitary participants have similar values and beliefs. They share common interests and are all involved in decision making.

Plurist participants have basic interests that are compatible, but they do not share the same values and beliefs. Debate, disagreement and conflict can take place and must be provided for. If this is done, then all participants will feel involved in decision making and accommodation and compromise can be found.

Coercive participants have few interests in common and if they are free to express these, then there would be conflicting values and beliefs. Compromise is not possible and no agreed objectives direct action. Decisions are taken by those who have the most power. Various forms of coercion are employed to ensure that commands are adhered to.

The **vertical** axis describes the system types.

Simple systems are characterised as having few subsystems involved in a small number of interactions. They do not change much over time and are relatively unaffected by independent actions of their parts on environmental influences.

Complex systems are described as a large number of subsystems, which are involved in many more loosely structured interactions whose outcomes are not pre-determined. These systems adapt and evolve over time and are affected by their own parts and the turbulent environments in which they exist.

Some of the systems methodologies will be investigated to see which would be most appropriate to this study. The sections that follow include hard systems thinking approaches and “soft” systems methodologies, namely system dynamics; viable systems model and the soft systems methodology, which was the dominant method employed in this study.

4.5 Hard Systems Thinking Approaches

The three hard systems thinking approaches are operations research, systems analysis and systems engineering. This is the generic term given to these methodologies after the Second World War, to systems approaches for solving real-world problems. These methodologies offered a means of seeking to optimise the performance of a system in pursuit of clearly identified goals. However, in time, they led to several criticisms too according to Jackson (2003), namely:

- The inability to handle significant complexity;
- The inability to cope with a plurality of different beliefs and values;
- Cannot deal with issues of politics and power; and
- Unable to deal with multiple perceptions of reality – demands that the goal must be known before the analysis can begin.

A good example of why hard systems thinking can be problematic, is the university, as explained by Jackson (2003: 17)

> …is it primarily a research institution, a teaching factory, a servant of its local community, a supplier of trained labour employers, a means of passing on the cultural norms of a society, a holiday camp that keeps kids off the street, etc.?

Hard methodologies, in the absence of sufficient flexibility especially around objectives, are unable to begin when confronted with messy situations of this kind. A hard systems methodology would, therefore, not be suitable to carry out this study. The next system in the quadrant to be examined is a complex system with unitary participants, system dynamics.

4.6 System Dynamics

System dynamics (SD) was developed by Jay W Forrester at the Massachusetts Institute of Technology (MIT) at the Sloan School of Management in the 1950s (Jackson 2003). Forrester graduated as an engineer, and researched and worked with radar equipment, computer systems, gun mounts and flight simulators. He published books on Industrial Dynamics, assisted with America's urban housing crisis when he published "Urban Dynamics" in 1969 and in 1971 published "World Dynamics" which spoke to how systems had a role in the global economy. His novel use of engineering knowledge in the field of management was ground-breaking – by simulating situations of the workplace using modelling software, he could predict system behaviour. Forrester's emphasis on embracing "learning" as a component in understanding a problem and making that an element, the system allowed managers to get involved in the complexities of the problem. Hirsch, Levine and Miller (2007: 240) have described system dynamics as a "school of systems science that emphasises both a system's behaviour and the feedback mechanisms that are assumed to underlie a system's behavioural patterns".

The theory of system dynamics is simple, as applied by the seminal scholars such as (Forrester 1995; Sterman 2000; Luna-Reyes and Anderson 2003; Hirsch, Levine and Miller 2007). When describing the modelling process, these experts have arranged the model activities into different steps, using a different number of stages. However, these details are irrelevant as the activities remain fairly constant. They are conceptualised as parts of an iterative process in which a modeller will test a dynamic hypothesis that represents causal behaviour generating certain behaviour, allowing the participants to learn about the situation and to act to redesign their behaviour/design. A verbal description of the real-world problem called the “mental model” is the start of the problem definition process.

A number of variables exist in a complex system, which is causally related in feedback loops that interact with themselves. These systemic interrelationships between feedback loops constitute the structure of the system which is the determinant of system behaviour. Feedback loops may be positive (reinforcing) or negative (balancing). SD aims to provide management with an understanding of the structure of complex systems so that they can intervene to ensure behaviour that fits with their goals. The variables/structure according to (Jackson 2003), is made up of the following:

a. The boundary of the system: must be clear to include all interacting components and exclude all that do not impact on the behaviour of the system i.e. what is relevant.
b. The network of feedback loops: which are identified as positive or negative and the relationships between them are chartered.
c. The rate/flow variables: relationships between elements resulting from management decisions that lead to changes in levels.
d. The level/stock variables: quantity of some element that has accumulated in the system and can change over time.
e. Leverage points: areas of the systems where management can direct action to achieve maximum payback in terms of their objectives.

The five activities/phases of system dynamics are:

a. Problem structuring: the problem that is worrying the decision makers is clarified and the variables that impact on the problem are identified.
b. Causal loop modelling– reveals the relationships between variables, common patterns of behaviour are identified.
c. Dynamic modelling occurs– causal loop diagram turned into a mathematical model using SD software which can be transformed into a simulation. Here the key leverage points can be tested.
d. Scenario planning and modelling: testing strategies are used under external conditions to engage managers and encourage learning.
e. Implementation and organisational learning-- extend learning among all relevant stakeholders rather than reach specific decisions. “Microworlds” (management flight simulators) are constructed based on simulation models -- these are interactive and assist managers with a user friendly interface which allows them to experiment with the models.

4.6.1 Causal loop diagram

Senge (1990) studied reinforcing (positive) and balancing (negative) feedback loops together with delays in the system which occur when the impact of a feedback process takes a long time to come through. It is possible to identify certain types of archetypes that show regular types of behaviour due to particular structural characteristics that continually give rise to management problems. Once these archetypes are identified and mastered, the managers learn about systems thinking. Once managers learn to recognise archetypes, much time and wasted effort are saved. This can be used to optimise their concentration on points of maximum leverage – what small changes can be made to achieve large improvements?

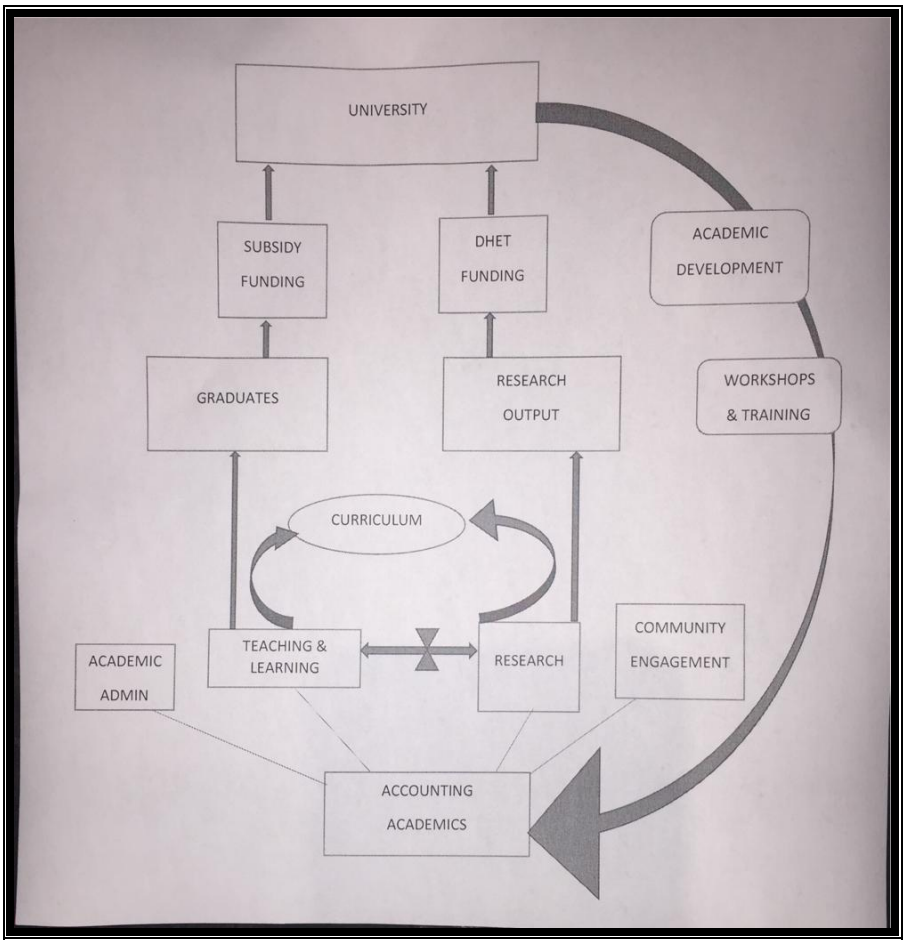

Figure 4-5 Causal Loop diagram reflecting complexities of simultaneously being an accounting academic and a researcher

Source: Own assertion

In Figure 4-5 above, the causal loop diagram for my study is illustrated. The accounting academic at DUT is involved in the four pillars (or DNA strands), as reflected in the DUT Strategic Plan 2.0. The DUT strategic plan currently in place up to 2030 is the DUT Envision Plan. These “strands” may be called by different labels in the plans from 2015 to date, but are essentially identified as Teaching and Learning, Research, Community Engagement and Academic administration. The first two strands are the subject of this study and the latter two are ignored for the drafting of this diagram. Teaching and learning and research feed into the curriculum reform process as reinforcing (positive) loops as these are the areas that bring new ideas and knowledge to light which impact on improving the programme offering. There exists between teaching and research a stock-flow diagram, as time is a limited resource for an academic, any time spent in one area, will take away time from the other focus.

Teaching and learning directly benefit the student experience, resulting in throughputs via graduation of students. This in turn leads to the university obtaining subsidy income for throughputs.

Research increases research outputs by conference proceedings; publications in DHET approved journals and vertical improvement in staff qualifications. This results in DHET funding for research outputs for the university.

These two sources of funding for the university is then ploughed back into resources via academic development programmes, workshops and training. These interventions then lead to action in respect of increased teaching/learning and research inputs, and the cycle begins anew.

Once the feedback structure can be understood and drafted into a model, it can be captured into a computer simulation model to represent dynamic behaviour. Stock and flow diagrams are used for this purpose.

4.6.2 Stock and flow diagrams

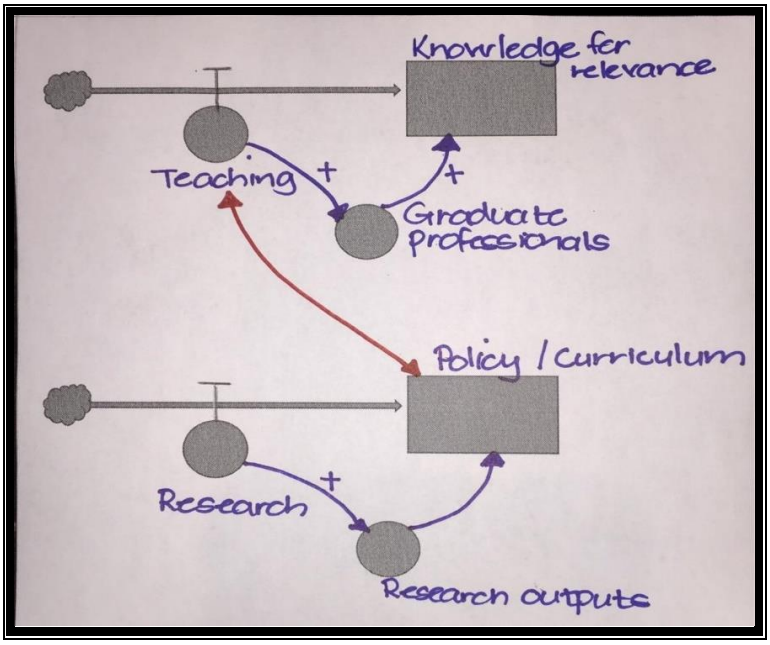

Figure 4-6 Stock and flow diagram for Teaching-Research nexus

Source: Own assertion

A simple stock and flow diagram is illustrated above. Software used to convert causal loop diagrams and stock/flow diagrams into computer simulations include DYNAMO, Stella, iThink, VENSIM, to name a few of the more popular ones (Zaini, Pavlov, Saeed, Radzicki, and others 2016). I have used a simple word

document to insert shapes to create the stocks and flows in this diagram. I have not used any SD software as this is not my dominant methodology for this study. The analysis of the SD methodology is simply used to enhance my understanding of the problematical situation and to assist me in understanding how leverage can assist with arriving at a framework that can accommodate all worldviews. This is illustrated by the iceberg model in Figure 6.2, in Chapter Six.

In the business world, using the software creates a micro-world that presents management with a simulator that disguises the complexity and provides something that looks like a game. Managers can try out different decisions on a representation that looks like a gaming environment (Zaini *et al.* 2016). A situation that they are facing in the work world can be into see what the results could possibly be. These are controlled by the settings in the simulator which is called the learning laboratory. This exercise aims to get managers to question their existing mental models. This ensures that double-loop learning is facilitated.

After considering the theory and application of system dynamics, it seems like the simulation of a real-world problem can be easily modelled and tested by a stock and flow diagram, modelled, then simulated to examine possible results. In the real world, however, reality is hardly ever what it is purported to be. The following section discusses the work of Luna-Reyes and Anderson (2003), Hirsch, Levine and Miller (2007) and Zaini *et al.* (2016) where they discuss the disadvantages and advantages of using system dynamics.

4.6.3 Critique of System Dynamics

- SD can seem imprecise and lacking in rigour – information is excluded
- when models are designed, and theories are ignored. SD models are not predictors – the simulation of processes is captured in the model. The SD models are only as good as the thinking and assumptions that underlie them.
- Not all key management problems can be solved by a limited set of system archetypes
- Butterfly effect – if SD has not grasped the initial conditions/impact of variables on each other, then the long term impact on relationships cannot be predicted accurately.

- SD tries to study social systems objectively, but human beings are subjective and may not be open to negotiation. Model building requires skill and experience. When staff are not open to negotiation, there may be a need to bring in an expert facilitator or a collaborator who may not be part of the management team.
- SD used to solve complexity may be too simple and may not be able to solve real-world problems in the long term. SD can bring us closer to the problem but cannot help us solve it perfectly.
- SD assumes that the objectives of powerful decision makers are known or can be taken for granted.

4.6.4 Advantages /Value of System Dynamics

- Computer simulation can assist to look beyond the mess to tease out the effects of the relationships between variables and the loops are producing. There may be patterns of feedback loops that define system behaviour.
- Simulation is also a valuable tool for testing the potential impact of interventions
- An understanding of how feedback loops interrelate to cause system behaviour can apprise the way managers work.
- Managers realise that complex systems often behave in elusive and unpredicted ways. Instead of rushing to an apparent resolution, managers may need to look for smaller mediations that provide the leverage to bring about the biggest positive change.
- SD shows that “no man is an island”. Decisions are part of the set of relationships that give rise to the problems that people face.
- SD models and simulators can assist managers to appreciate systematic relationships in which they are involved and to which their decisions contribute. Managers need to change their thinking before improvement can be possible. The double-loop learning involved in changing mental models is crucial to management practice.
- SD is intended to promote in-depth learning and insight about dynamically complex issues and works well when staff who have diverse views on an issue work together on a model by engaging in the model building process.

> Thus, they can understand what processes produce systems behaviour, and insight can be gained into why system change efforts produce the effects that they do.

The next system methodology to be discussed is the viable systems model (VSM). In VSM, the environment is held in the eye of the viewer so I as an observer is examining the environment in relation to a purpose/perspective. What I want to do (for example, increase research outputs in accounting academics), reflects the diversity of the environment, I therefore, identify what I need to manage within the environment.

4.7 Viable Systems Model

In the earlier discussion of Ludwig von Bertalanffy's theory of the rejection of reductionism, it was contended that in systems thinking, the emergent properties that exist in a system cannot be understood by examining the individual parts of the system. Holism must be embraced to fully appreciate the synergistic relationships between the organisation and its environment and to uncover what those emergent properties are. Jackson (2003: 86) concurs, stating

> the black box technique reminds us that we should not try to break systems down into their parts to understand them, but rather control them through monitoring their outputs and manipulating their inputs appropriately.

Shaw and Blundell (2010) add that these include any system deficiencies and the efficacy of potential resolutions.

The Viable System Model (VSM) is one of the interpretative methods used to acquire an understanding of allowing many (pluralistic) perspectives and functionalist approaches to objectify system characteristics. A basic VSM diagram is illustrated in Figure 4.6.

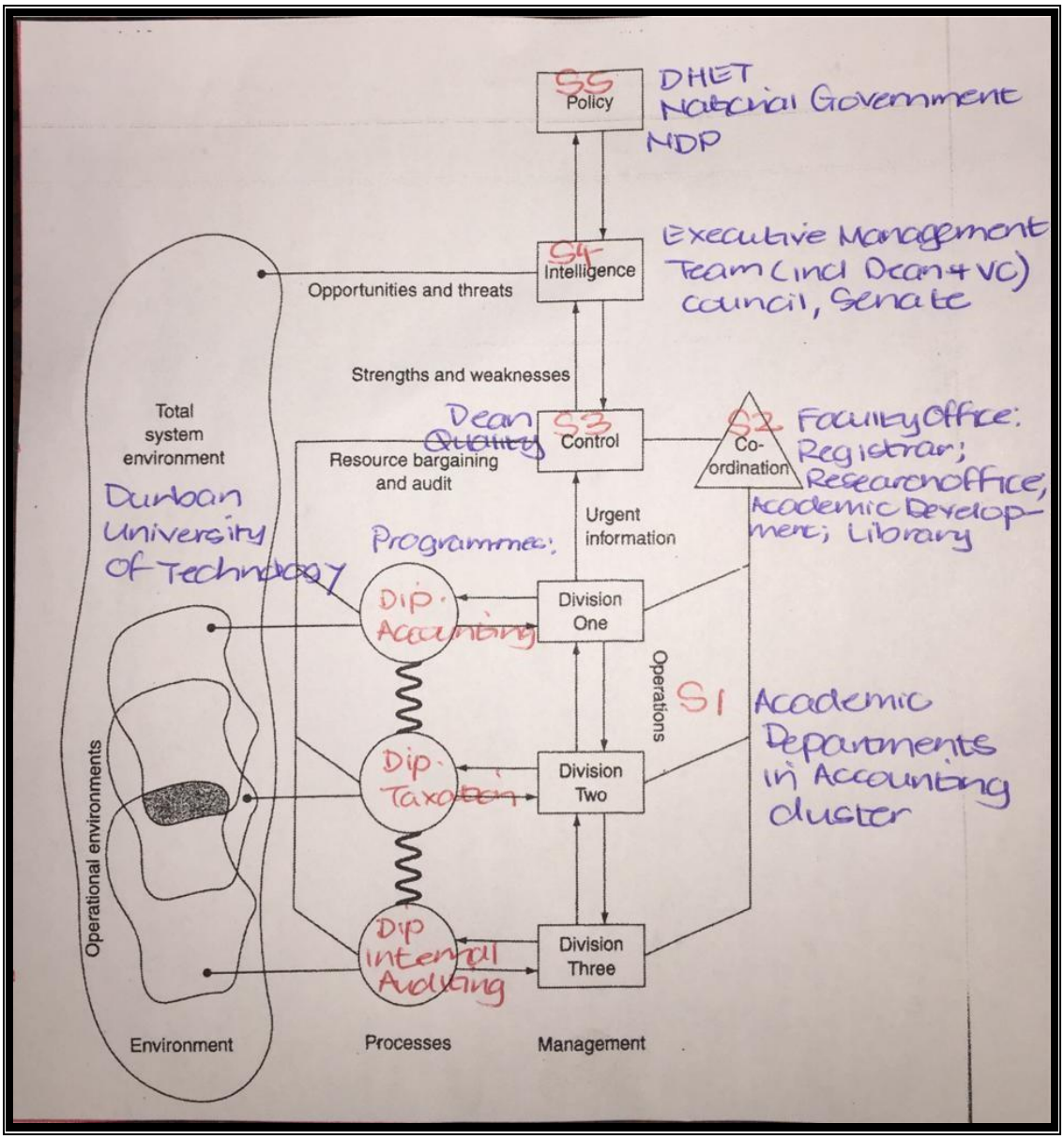

Figure 4-7 Viable Systems Model

Source: Flood (1999: 39)

Adapted to reflect systems 1 – 5 in my study

4.7.1 Stafford Beer's Viable System Model

This methodology developed by Stafford Beer in 1979 describes the five functions (called steps 1 to five) that are required in a system to ensure viability. The five functions are operations, co-ordination, control, intelligence and policy. According to Flood (1999), Beer based this model on "management and organisation" and drew an analogy between the "brain structure and function". The managerial

system was modelled using the science of neurophysiology. The use of interdisciplinary laws and cybernetics have given VSM much credibility in its use in practice.

The model illustrated above is one of any viable system, for example, biological (the circulatory system in the human body) or social (the introduction of a compulsory half-hour work-free, coffee break on a prime time Friday mid-morning calendar slot). According to Flood (1999), the “VSM stipulates rules whereby an organisation is ‘survival worthy’-- it is regulated, learns, adapts and evolves”. The model is built around the five management functions or systems that make up an organisation. These are not arranged in a physical hierarchical order but in a functional order (almost a logical hierarchy). A VSM diagram cannot be a representation of an organisational chart as it describes how the functions interact with each other – it will explain pathologies like an S5/S3 collapse where policymakers want to do the jobs of auditors effectively micromanaging. The components of the model are described below.

Preece, Shaw and Hayashi (2015) discuss the five functions as follows:

- S1: Implementation (operations): performs tasks to accomplish system goals,
- S2: Co-ordination ensures synergy to perform implementation,
- S3: Control monitors implementation and operations to maintain efficiency and allocate resources as well as audit performance,
- S4: Intelligence (co-ordination): develops strategic options for a system to adapt to its environment
- S5: Policy sets the overall direction of the system.

In addition, Flood (1999: 39) includes the following variables in Beer’s model:

- amplifiers: to increase the impact of activities where needed;
- attenuators: activities to absorb variety; and
- transducers: translate information into a usable form as it passes between functions.

4.7.2 Recursion and application of the model to my study

Every system operates in an environment. The environment is held by the eye of the viewer, so the perspective of the viewer is reflected in the diversity in that environment. One of the characteristics of the VSM is that it displays recursion – all organisations contain themselves as my system is part of bigger sub-subsystem. Flood (1999: 41) defines recursion as a whole which can be found in the parts. For example, in S1 the operations may comprise a number of divisions each with operational managers – in my study this would equate to the three accounting academic departments within the accounting cluster at DUT, namely financial accounting, tax and internal auditing and cost and management accounting. Each of these would be viable and 'survival-worthy' in their own right, has a guarantee of continuity and autonomy while maintaining the integrity of the whole. Each department is connected to an operational environment, amplifying its own influence on the environment and attenuating variety entering from the environment. The departments are serviced through four management service functions (S2 to S5) which are coupled by transducers, and which attenuate variety as information flows "upwards". The algedonic signal is a fast-acting warning system that should alert users when the viability of the system is threatened. The four management functions are described below for a UOT environment:

S2	Co-ordination Mechanism	Faculty office, Administrative support via the Registrar's office, Academic development and support, Library, Writing centre
S3	Control/ Audit	Executive Dean, CQPA (Quality monitoring), CHE (via Programme Review processes)
S4	Implementation	VC and Executive Management team, Council, Senate
S5	Policy	DHET, National government (via National Development Plan)

The last system methodology discussed in this chapter is the soft systems methodology, which I am using predominantly to model my research. Elements of SD and VSM will be used to strengthen and validate the findings via modelling as discussed in chapters five and six.

4.8 Soft Systems Methodology

SSM was originally developed and revised several times by Peter Checkland, Emeritus Professor of Systems at the Lancaster University. It is an approach for tackling “problematical” situations (not problems, which implies that a solution exists), as well as “messy” situations of all kinds. It is used as a methodology to explain social research predominantly in the discipline of management. According to Checkland and Poulter (2010: 191),

> It is an action-orientated process of inquiry into problematic situations in which users learn their way from finding out about the situation, to taking action to improve it. The learning emerges via an organised process in which the situation is explored using a set of models of purposeful action (each built to encapsulate a single worldview) as intellectual devices, or tools, to inform and structure discussion about a situation and how it might be improved.

The cycle begins with the SSM cycle of learning for action. However, before the process can be unpacked, a term that I will be using and has been used loosely in the preceding chapters needs to be explained further – this term is worldview.

4.8.1 *Weltanschauung*

A worldview can be described as an individual’s “perception of reality” according to Checkland and Poulter (2010: 192). Different people have different perceptions of the complexities of real-life situations, for example, in my study, some academics are pro-research (keen to pursue research), and some are not. To understand a problematical situation, these worldviews must be determined and examined (almost declared by the individual – in my example, this was addressed by the questionnaire instrument). For some people, worldviews are fixed, but for others, they may be flexible and may be amended over time or via a dramatic

change or event. The German word "*Weltanschauung"* is often used in SSM literature to describe a worldview as found in (Checkland and Poulter 2010); Rose (1997: 251); Hardman and Paucar-Caceres (2011: 166) and Hardman and Paucar-Caceres (2011: 433).

When we intervene in a situation that is seen as problematic, we interact with a real-world situation and make judgements about the situation. Questions like is it good or bad, positive or negative, permanent or temporary are examples of this judgement. The criteria for making these judgements come from our internal feelings, a genetic disposition but also from our experience of the world. Over time, these criteria and the interpretations we make of them become our worldview, Checkland and Poulter (2010: 201) describes this as "tendencies to see the world in a particular way. It is different worldviews which make one person 'liberal', another reactionary".

4.8.2 The SSM Learning Cycle

The four steps in the learning cycle can be described as follows:

Step 1

Find out what the problematic situation is and the characteristics of the intervention to improve it (prevailing culture; power relationships; politics). This is usually done by drawing up a rich picture of the problematical situation and carrying out an inquiry namely: the intervention itself; a social analysis (what culture is this?) and a political analysis (what is the nature of power here?).

Step 2

Decide upon the relevant purposeful activities, where relevance implies Exploring the situation but keeping in mind that action will be taken to improve it. These relevant purposeful activities are named models – each one depicting a worldview.

Step 3

Use the model to probe questions of the real-world situation. This will lead to dialogue and debate about the situation and how it can be changed or improved.

Step 4

During the dialogue, the results of step 1 (finding out) and step 3 (the ideas for change, must be repeatedly brought together. The goal is to find the changes that are desirable (as indicated in the models) and the feasibility for the people in this situation, given its complexity, culture and politics. This is a process of negotiating or accommodating worldviews.

Even though the above process is indicated as a linear one, there is continual iteration while learning takes place. The finding out of the problematic situation may lead to further finding out which may increase the choices of relevant systems to model. Once SSM is used, action will take place simultaneously in more than one of the steps discussed above. Further, it is not a top-down approach – it is a group process leading to group learning. As SSM become more familiar with the approach, the learning cycle is used not as a prescribed methodology but as a model to make sense of the problematical situation.

Once action is taken to improve a problematic situation, the situation will change leading to a learning cycle beginning again. This is the nature of the flux of everyday life – nothing stays static. The SSM learning cycle is never-ending. This entire process can be described diagrammatically as follows:

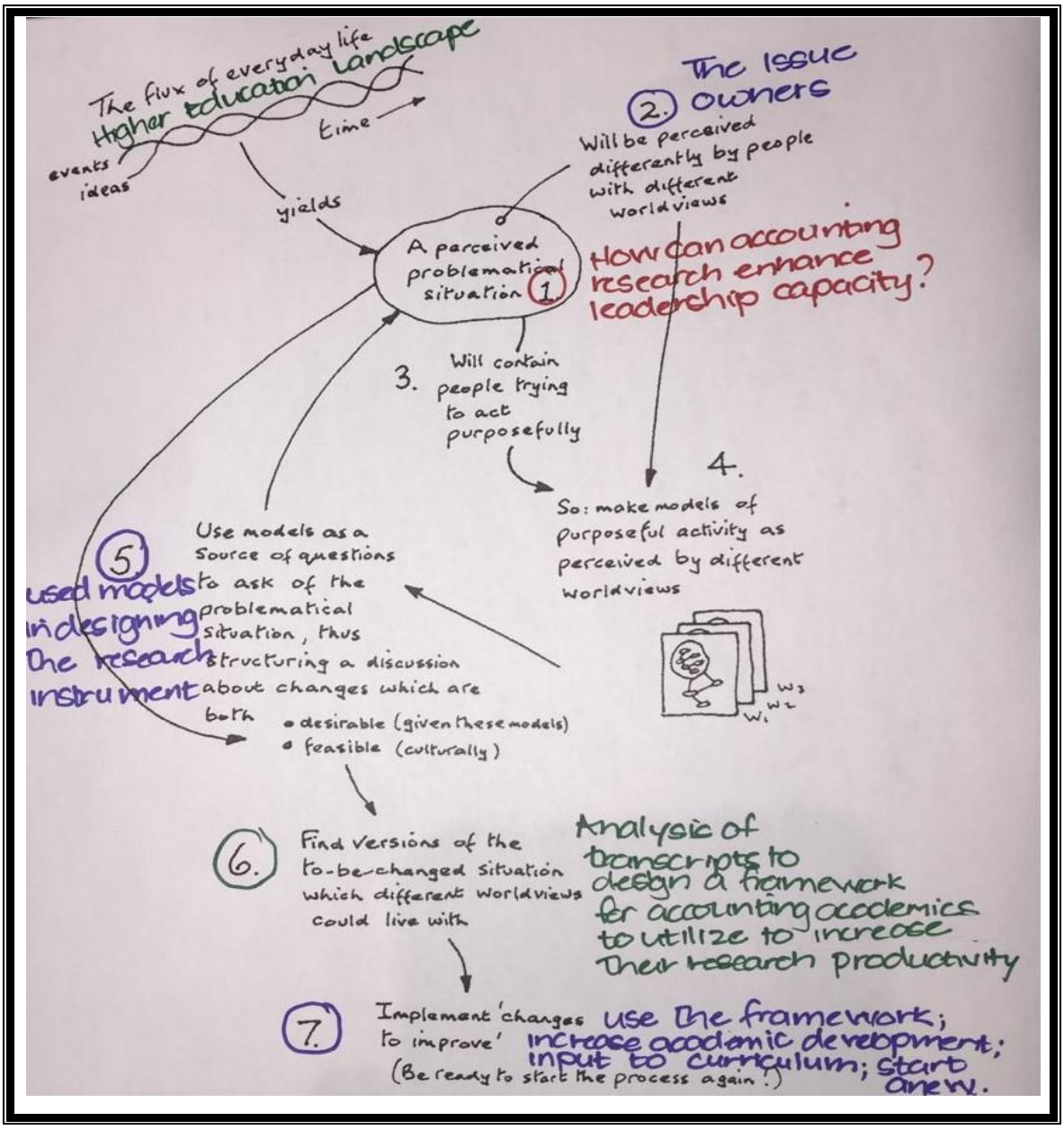

Figure 4-8 SSM's cycle of learning for action

Source: Checkland and Poulter (2010: 194) adapted for this study

I have provided a heuristic (Figure 2-1) in Chapter Two of the multiple perspectives such as phenomenology ("learning to become") and ethnography (thinking and doing with objectivity; being reflective and reflexive), which have their own distinct methodologies associated with them. In integrating them with SSM, I have incorporated appropriate questions into the interrogation of the participants and the framing of my interpretations (as discussed in Chapter Six).

4.8.3 Rich Pictures

To understand a problematic situation, the enquirer needs to gather as much information about the situation. Instead of documenting this as a narrative, SSM makes use of a rich picture. A rich picture is defined by Checkland and Poulter (2010) as “a description of the account of the problematical situation in the form of a picture.” The rationale of using such a rich picture is explained as human behaviour in complex situations is just one variable in a number of interacting relationships. A picture is a good way of documenting the relationships. The enquirer gains insight into the situation via interviews, attending meetings, reading documents and observation – these are all illustrated in a rich picture – which then becomes richer as more enquiries are made. Rich pictures also allow the stakeholders to engage in meaningful dialogue.

The aim of a rich picture according to Checkland and Poulter (2010: 210) is to:-

> capture, informally, the main entities, structures and viewpoints in the situation, the processes going on, the current recognized issues and any potential ones.” Rich pictures record a snapshot which will not remain the same for very long – they will change as action is taken and are also used as an aid to thinking about the situation.

Three roles need to be defined in the rich picture:

a) The client: a person who caused the intervention to happen; without this person, there would be no investigation at all.
b) The Practitioner: person/s who were conducting the investigation needs to ensure that the resources available to carry out the investigation are in line with its ambition.
c) Owner of the issue addressed: a number of people who could be regarded as being concerned about or affected by the situation and the outcome of the effort to improve it.

The rich picture below illustrates the three roles of my study.

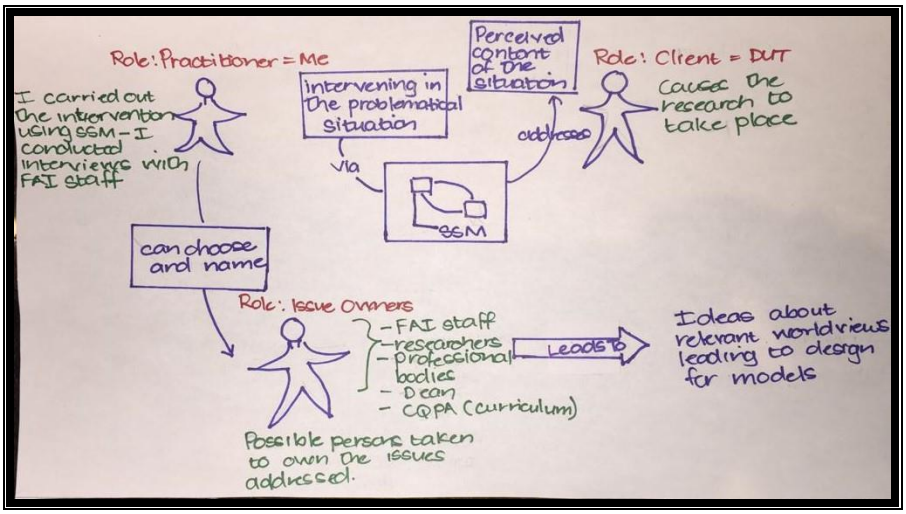

Figure 4-9 Three roles in my Rich Picture for this study: The client; the issue owners; the practitioner in Analysis One

Source: Own Assertion adapted for my study from Checkland and Poulter (2010: 212)

4.8.3.1 The intervention: carrying out Analysis One

The roles and not particular individuals need to be identified in the situation first. In some instances, the practitioner and the client are also included in the list of issue owners who care about the outcome of the intervention. The practitioner is the person who is about to perform a purposeful activity – that of carrying out the study. This designation of the role of the practitioner ties up with the concepts of action research and ethnography because the practitioner is reflecting on the situation while being a participant in the intervention. Checkland and Poulter (2010: 213) discusses that:

> Carrying out the investigation can be thought about, and planned, using models relevant to doing this. Thus, SSM can be applied to both grappling with the content of the situation and to deciding how to carry it out. These two kinds of use are known as 'SSM(c)' and 'SSM (p)' – c for content, p for process. Use of SSM (p) often leads to the first models made in the course of an intervention being models related to doing the study.

In my study I have identified the roles as The client being DUT; The practitioner being me, and the issue owners, being the Faculty of Accounting and Informatics (FAI) academic staff; researchers; professional bodies; Faculty Management and the people responsible for driving curriculum reform, which is the Centre for Quality Promotion and Assurance (CQPA) at DUT. I have identified myself as the practitioner because I used SSM in the intervention by conducting the interviews, observing and reflecting on the FAI staff narratives according to Checkland and Poulter (2010), and I am also placing myself in the study according to my story of Living-Theory per Whitehead (2008).

4.8.3.2 Social: Carrying out Analysis Two

If you are going to intervene in a situation, you must have an understanding of the situation you are intervening in. The SSM term for this is 'social reality'. The culture of the situation must be understood especially since SSM is an action-orientated approach. The changes involved in the improvement (action to change) have to be desirable and culturally feasible. This understanding of culture goes beyond that of individual worldviews. The roles, norms and values of that human situation must be differentiated and understood. The elements are closely related to each other, dynamically – but they change over time in the flux of everyday life. These are used in SSM by opening up a file and recording in it every time an interaction with the situation is done – interviewing people, reading documents, reading minutes or being present at meetings. The roles, norms and values must be examined, and the results must be recorded in the file chronologically. This must be done throughout the engagement so that the progress of the learning can be recovered and reflected upon.

4.8.3.3 Political: Carrying out Analysis Three

The politics of a situation is powerful in deciding what does or does not get done. The focus of analysis three is to determine what the disposition of power in a situation is, and the processes for containing it. The SSM intervention asks the following questions:

- How is power expressed in this situation?
- What are the commodities which signal that power is possessed in this situation?

- What are the processes, by which these commodities are obtained, used, protected, defended, passed on or relinquished?

Again, in Analysis three intervention, a file must be opened, and entries must be chronologically recorded about any learning gained about power and the practices through which it is implemented.

4.8.4 Root definitions

In order to ensure learning is taken, SSM users create an organised process of enquiry and learning. This is done by making models of the purposeful activity and then using the model to investigate the real-world situation. A model of the activity system viewed through a declared worldview must be constructed. To design this system, a statement describing the activity system to be modelled is required – this statement is called a "root definition" (RD). Jackson (2003: 193) posits that "root definitions are used to explore the possibilities available for change in the problem situation given its history, culture and politics".

A set of guidelines to help the modelling system is illustrated below:

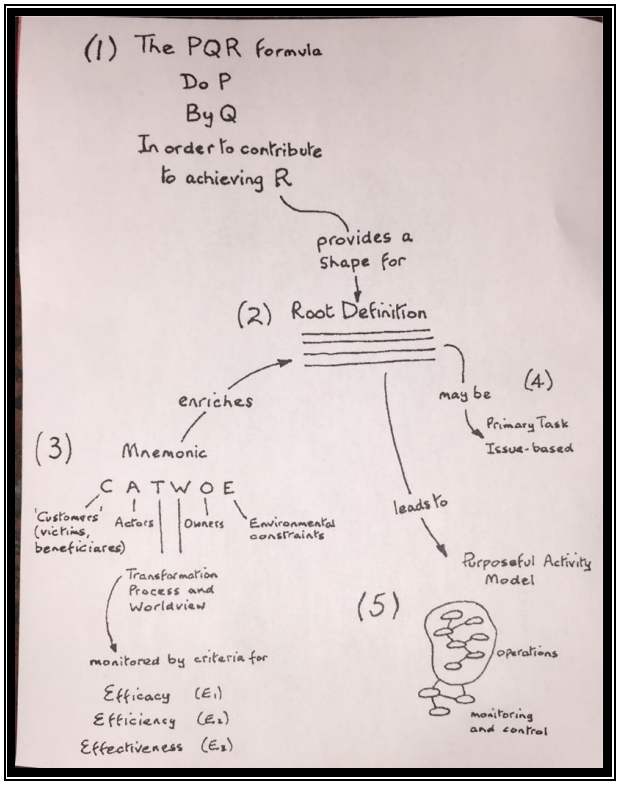

Figure 4-10 Guidelines which help with building models of purposeful activity

Source: Checkland and Poulter (2010: 220)

1. The PQR formula: This mnemonic is applied as-- do P (What do you do?), by Q (how do you do it?), in order to help achieve R (why do you do it). The formula is completed with all the elements defined when the transforming process is explained in Q, the declared 'how'. By completing the PQR formula the root definition is given more detail and a richer description should lead to a richer consequence.
2. The root definition: by using the PQR formula, the RD can be written as a statement. This describes the purposeful activity being modelled as a transformation process. Jackson (2003) suggests that even though the investigation is "holistic", a number of different root definitions must be considered (primary task and issue-based RDs are discussed below which will expand on this).
3. CATWOE: This mnemonic is described as follows:

   C = Customers -- The purposeful activity, defined by a transformation (T) process and a worldview (W), will affect the Customers outside itself who are its beneficiaries or victims

   A = Actors – the intervention will require actors which make up the transformation

   T = Transformation – transformation process

   W= Worldview

   O = Owners – the owners could stop or change the transformation. Regarded as "owning" the transformation.

   E = Environment outside itself – these are the various environmental constraints (such as legal practices, budgets, statute) which are regarded as given in doing the transformation.

   Although, T and W are defined commonly when model building, it is always useful in an SSM intervention to write out the RD as this would give a holistic account of the concept being modelled (provides richness as what, how and why). Three criteria are necessary when the purposeful activity is modelled. These are:

   a) Criteria for efficacy: criteria will indicate whether the transformation T is functioning to produce its intended outcome.
   b) Criteria for efficiency: criteria to tell whether the transformation is being achieved with the minimum use of resources

c) Criteria for effectiveness: criteria to tell whether the transformation (T) is helping to achieve some higher-level or longer-term aim.

These criteria are judged independently of each other.

4. Primary task vs Issue-based

When drafting the RD, one has to ask if they are primary task or issue-based definitions. This is necessary because to stimulate the thinking of all the parties involved; the models that are designed must have boundaries that cut across organisational boundaries.

5. Putting it all together: After considering PQR, the RD, CATWOE, the three E's and primary task/issue-driven steps, the conceptual model can be designed. However, one must also consider logical thinking-- never lose sight of the real-world version of the purposeful activity while designing the root definition.

The sequence of the steps are as follows:

- Assemble the PQR, RD, CATWOE guidelines
- Record the three groups of activities: those that concern the thing that gets transformed; those activities which do the transforming and any activities concerned with dealing with the transformed entity.
- Connect the activities by arrows which indicate the dependency of one activity upon another
- Add the three monitoring and controlling activities.

The whole SSM learning cycle can now be explained by seven principles and five actions as illustrated by the figure below. This cycle will be adopted and explained for my study in the next chapter using the data I collected.

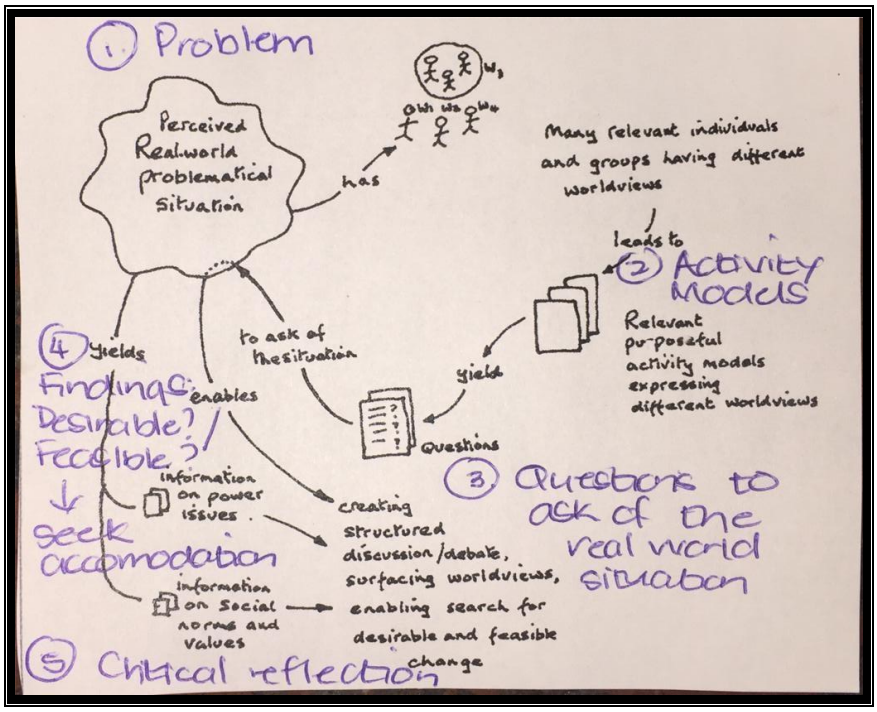

Figure 4-11 The five activities which flow from SSM's seven principles

Source: Checkland and Poulter (2010: 235)

4.8.5 Criticisms of SSM

As much as SSM can be widely used in any complex problematic situation, it must always be borne in mind that the systems thinking world is separated from the real-world thinking. The following criticisms have been levelled against using SSM:

- There is a limited domain of applicability and users fail to recognise it. By considering the worldviews of all the actors, the fundamental conflicts of interest are ignored and then buried in the structured debate and conceptual models. This may be detrimental as issues of conflict of interest and the asymmetry of power is not given importance but do exist boldly in the real world.
- SSM gives a limited perspective on why a problematical situation occurs
- The level of participation is not well defined in SSM. When persons in management enter the dialogue, the other actors may be silenced due to power relationships, hierarchy in the organisation and the threat of punishment due to victimisation.

However, the benefits of using SSM to tackle complex, messy issues far outweigh the criticisms as discussed below.

4.8.6 Value/Advantages of using SSM

- SSM brings in a relationship maintaining/building model to tackle problematical situations instead of the traditional goal-seeking approach
- SSM does not require the establishment of goals – SSM maps the “mess” and suggests accommodation for moving forward and agreeing on action.
- The method offers a way of exploring purposes by using human activity models to investigate what is possible, given the history, culture and politics of the problematic situation.
- SSM introduces a learning system that challenges the old reductionist way of doing things and may even lead to changes in the ‘*weltanschauungen*’ of the actors.
- The model displays that the design of the support systems depends on the purposeful activity that is to be supported.
- The methods such as rich pictures, root definitions and conceptual models are useful tools to assist with problematical situations. These may be used independently to gauge an understanding of the problematic situation, even if a full SSM is not engaged in the investigation.

4.9 Conclusion

In this chapter I have discussed the research design of the study, detailed the systems thinking methodologies and linked soft systems methodology to the other research paradigms that I have deemed appropriate to frame the qualitative social research undertaken. In hindsight, as difficult as it was to draft this on paper, it was much more difficult to practically effect this with the “actors” in my “CATWOE”. Writing about action research and learning together is much easier than doing the deed!

The data collection was a time-consuming process. As much of this was done during term time, I had to work around timetables, and sometimes one session ran over a few time slots. Two things occurred that I was not prepared for: the first was that the focus group interview did not take place as it was the end of the term by the time I was completed with all the interviews and staff were already on

leave, but there was also not much more to be gleaned from a focus group session. The second surprise was that I asked each respondent to share their research journey with me at the beginning of each interview and this gave me far more data than the focus group session could have. It also allowed me time to observe and reflect on what each respondent had to say about their individual research experience, which gave me a wider view of their worldview.

A rich picture was drawn up reflecting initial ideas about the problematical situation and points were added and taken away as the dialogue progressed. Much time was spent on the nature of power – why must I be forced to do research? What will happen to me as permanent staff if I don't want to it? Can I be dismissed? Will I be victimised? These were the sort of questions that came around. But then since most respondents had already commenced their higher studies, the focus changed to – how can I improve the system? How can I assist others so that the same mistakes are not made? Throughout the data-gathering process, the SSM learning cycle was used. The interviews were audio-recorded and transcripts were prepared by an independent service provider on Microsoft Word.

These transcripts were then coded for emergent themes and analysed for write up. The results are presented in Chapter Five and further discussed in chapter Six.

5CHAPTER FIVE
ANALYSIS OF DATA

5.1 Introduction

This purpose of this chapter is to interrogate the perceptions of accounting academic staff at DUT interpreting the complexities experienced while simultaneously being accounting academics and researchers at DUT. The term “researchers” is being used loosely here, it implies the context of staff pursuing higher degrees and engaging in research activities. Interviews were conducted with fifteen staff members in the Faculty of Accounting and Informatics on the Durban campus of DUT, commencing 13 March 2019 and concluding on 7 November 2019. These interviews were audio-recorded and then transcribed into a narrative. The transcriptions were then coded for the broad themes of research, teaching and curriculum development. Before I discuss the findings from the transcriptions in relation to the research questions of this study, there are a few additional issues that warrant a brief dialogue.

5.2 A research story

Before I began the survey and detailed questionnaire (these two instruments made up the data collection) with the respondents, I asked each academic to give me a brief story of their research journey, talking about their entry into the academic world, their general perception of personal research and the introduction of research in the accounting curriculum as well as the status of where they currently stood with regards to conducting research at DUT. These discussions gave me the primary data to draw up a rich picture of their *weltanschauung* without having to explain the importance of a worldview in a soft systems study. I did not intend to bombard them with research jargon at the initial stage of the discussion. These stories, that each respondent shared, gave me such a rich insight into their perceptions about being an accounting academic involved in research. In a sense, I was reminded that these human subjects, by providing individual stories, were bringing a subjective element into their response. Not all respondents had the same degree of reflectivity, in fact, reflectivity seemed to be absent in some responses. Their stories were shaped

by their individual experiences, culture and predispositions which have moulded their perceptions.

From a living-theory perspective, “how can I improve my practice?” was not a direct question that I asked – I allowed the conversation to flow so that academics discussed this as part of their story. A critical question will be – is this approach valid to answer the research questions? I believe it is, and I will discuss this as the chapter proceeds.

As I conducted interview after interview, I spent much time mulling over these stories and how each respondent’s story shaped their perception of the complexities of being an accounting academic and a researcher. The selected respondents ranged from novice lecturers to staff who were almost ready to retire, of both genders, with an even spread of professional qualifications scattered through the sample. In analysing these stories, I was also made aware of other conceptual issues which I had not considered in the drafting of my research questions, such as professional training (articles and industry experience), the gap between what professionals seek from a university graduate and what the university perceives that industry wants, as well as the personal motivation from pursuing research, among others.

The narration of each story seamlessly lent itself to the short survey questions as these were tacitly lurking within each journey as the story unfolded. The survey questions then asked for deeper context and information flow. I want to declare that I did not look at the interviews to see how many respondents said the same things but rather the various sensitivities to obtaining a holistic view for this study. It was especially interesting to note the lucidity or coherence in the context of their personal perceptions and how it relates to my study. Often, during the interview, I mentioned snippets of my own journey to keep the dialogue flowing. This was intended to direct the conversation to the themes I wanted to interrogate, but in hindsight, on listening to the audio and reading the transcripts, it was largely my own reflections on my practice and how they have evolved as I evolved, as both an academic and a researcher. The common denominator in all these respondents was their employment at DUT and I will now briefly discuss how the change from a Technikon to a UoT has influenced their perceptions.

5.3 Metamorphosis of DUT

The year 2007 marked the centenary year of DUT's existence as a provider of academic programmes. According to Durban University of Technology (2008),

> The Higher Education landscape changed in South Africa in 2002 when ML Sultan and Technikon SA merged to form the Durban Institute of Technology on 1 April 2002.
>
> In order to further streamline and harmonise the academic activities of all tertiary institutions in South Africa, the Department of Education recommended additional restructuring to ensure that South Africa's tertiary institutions were able to position themselves against global benchmarks to attract the finest students and staff, to provide a complete set of practical and academic campuses to offer an optimal mix of academic and vocational qualifications and to provide for the development of skills required by the country. The former Technikons were redesignated Universities of Technology.

In March 2008, the Durban Institute of Technology changed its name to the Durban University of Technology to harmonise with the DoE recommendation. The branding and corporate image had changed a few times since then, but the name remains the same.

I entered the employ of DUT in September 2008, post-merger. I was recruited by the then HOD of the department, who was in my Master's class cohort. It was my observation at the time, that there were two distinct camps, the "ML" camp (ML Sultan campus) and the "TSA" (Technikon SA) camp, in fact, I found myself quite out of place sometimes as the two groups only seemed to socialise on a professional level at staff meetings and faculty/university functions. I recall even sharing tea or lunch time chats with one group or another. Within a few years, however, the department literally merged into one group with a very collegial atmosphere developed among the staff.

With the change of status from "Technikon" to "University of Technology", came many changes, research being the one factor that I want to highlight. The first strategic plan I was exposed to in 2009 included research as one of the five areas of strategic interest for the university. I recall that this caused much corridor

gossip and upset at this new change – many staff members perceived that teaching and learning would have to take a back seat now that this new agenda was being “rammed down our throats”.

The next big upheaval, to a lesser degree, but still as part of the research agenda was the drive to ensure that all staff members had completed a Master’s degree. All staff recruited thereafter, had this clause included in their contracts of employment if they were employed on the basis of the professional qualifications, in our department. In 2008/2009, 5 members in our 15 staff member department were over the age of 55. They had many years of teaching experience and were well placed to lecture the courses offered at the time. One of these was a CA. His highest qualification at the time was an Honours degree and he was adamant that he would not be going to pursue further academic studies. The others held a similar view.

At every faculty board meeting, we were presented with the statistics of how many people were registered for further degrees, as well as the status of their progress. Our own department planning had to include detailed information of who was doing what, including an estimated date of completion. Eventually, we were presented with an institutional policy which stated that ALL academic staff had to have a Master’s degree by 2020. Five staff members in our department who were over 55 were exempt from this rule, as it was pointed out that they were due to retire in a short period.

At the time that this policy came into effect, I was the only staff member with a Master’s Degree in Commerce (MCom). Two other staff members held a Master’s in Business Administration (MBA). This was not as highly regarded as the M Com as there was little or no research requirement in that offering and it was considered “generic” for our discipline. As the newbie, I was often told that I would not be under any pressure because I would be favoured by the Dean as a result of my “research experience”. It was highly frustrating for me as an individual, as I was now perceived as being a research professional; in reality, I was just a novice with more uncertainties than answers. I was then approached by the Dean and Deputy Dean to teach the research component of the postgraduate programme offered by the department. That is where my research journey gained

momentum (discussed in Chapter Two under my story is my living educational theory).

For many staff members in my department (and in the accounting cluster), this requirement to pursue research and advance academic qualifications was met with much resistance largely because they felt that they could not do it. This will be evidenced by the narratives from the transcription in the sections that follow. The publication that DUT released to mark its centenary year describes the 100 Years of wisdom as “from a chrysalis to a butterfly”. This analogy can be used to describe the research journeys of many of my colleagues, some who were respondents in my study. I will use the narratives that they shared to discuss the overarching research question as well as the four sub-questions that my research aims to answer.

5.4 Research question

As discussed in Chapter Two, the research objective of the study is to investigate what is impacting on the research output of accounting academics? I have explored the relationships between teaching and research in my survey and questionnaire, with an intention to action constructive change to the current system to enhance research output and curriculum reform.

In Chapter Two, I stated that within the context of increasing leadership capacity, I can identify several critical issues which are worthy of research and I aim to address the following ones in particular:

1) How will research add value to the academic as an accounting professional?
2) How can systems thinking be applied to address this challenge to improve academic practice?
3) How will meeting the research requirements for research output impact on the academic practice of teaching and learning?
4) In what ways will research impact on curriculum reform?

The first overarching question is discussed first in the paragraphs below, followed by the four subthemes of research, improving academic practice, teaching and learning and curriculum reform. A summary of the questions addressed by the survey and questionnaire have been separated into the overarching question and the four research themes and illustrated in Table 5.1.

Table 5-1 Research Themes and Questions

How can accounting research enhance leadership capacity?
• How can accounting research enhance leadership capacity? • How does an accounting academic go about conducting research? • Why is there a perception that accounting is not a researchable discipline? • Apart from the technical aspects of accounting (the applicability of IFRS), what are the broad accounting issues that need to be investigated?

1. How will **research add value** to the academic as an accounting professional? • What does an accounting academic research? • What are the benefits of pursuing research? • How do you problematize research in accounting? • What are the hindrances to conducting research as an accounting academic?	2. How can systems thinking be applied to address this challenge to **improve academic practice**? • What do you think are some of the factors that prevent academics from pursuing research? • Are there monetary benefits from pursuing research as an academic at DUT? • How can the research environment be improved at DUT?
3. How will meeting the **research** requirements for research output **impact on** the academic practice of **teaching and learning**?	4. In what ways will research impact on **curriculum reform**? • Should research be included as part of an accounting student's syllabus? At what level and why?

• What type of accounting research informs your teaching? • Does a good teacher need to conduct research and why? • What should take preference in an accounting academic's work life- teaching or research? • Are research/teaching activities in competition or can they inform each other?	• CPD requirements of most professional accredited bodies require its members to update their knowledge. Do you consider this research or work preparation as an academic? Discuss.

Source: Own Assertion

5.4.1 How can accounting research enhance leadership capacity?

The history of DUT and the perception of a UoT has much relevance in unpacking this question. Many of the respondents felt that since the change from a technikon to a university of technology, our research role has become more defined and that "scholarship" had become a much wider concept.

I also want to highlight that at the commencement of my studies in 2015, there was a very negative perception with regards to research in the accounting cluster. Many staff members have alluded to the feeling that their jobs would be at risk if they did not complete a Master's by a certain time, and that they were being coerced, not so gently, to just get on the research bandwagon. ***Respondent 4*** (interviewed on 14 March 2019) described this as follows:

> *I can't say that I was heavily aware of that (*of my job being in jeopardy)*, but it was on my mind… I spoke to somebody and asked, 'Çan they actually force you to upgrade your qualification?' and this person was very much in the know, and he said to me they actually can. Even though you were employed a long time ago, they can pressurise to say that we were not a university then, we are now, and so therefore sorry* (either upgrade or go)*…Yes, that was the impression I was given* (even though these were not your original conditions of employment because we have changed to a UoT, you must change too)*. I just felt that…although I did not feel that*

my job was terribly in jeopardy, I think you feel almost left behind. It's more that kind of thing, especially because the focus was now shifting, and if you are not in the boat, then sooner or later, the issue would get more and more. And in fact, I did see, I looked at the faculty strategic plan, I brought it into my actual master's dissertation, the one aspect of it. I was paging through that document and I think I spotted, although it didn't relate to my own research, I spotted, I think it said by 2022, for all staff to have a master's. And I remember thinking well, I was almost finished…You know if you are sitting there, you haven't even registered for anything, the pressure would then be on.

My observation now that I am completing the study, is that most of the staff members in the cluster have a much more positive view of research and are completing higher degree qualifications. I feel that a large part of the change in this perception is because the staff have actually registered (and many have completed) their studies, the time consuming, daunting hurdle that they were perceiving, was a goal that they could achieve by slowly but surely chipping away at their writing and reflections. A view shared by many of the respondents was that their perception of the research journey would be far more positive if they felt like they were not forced into pursuing research but rather encouraged or incentivised to do so.

I am including under the sub-questions a brief narrative from each of the respondent's personal research journey. This I believe, will give an indication of the "I" in the understanding of the accounting academic and how his/her personal journey has unfolded. I shall introduce each respondent but still maintain their anonymity and comment on their responses where necessary under the headings of the respective questions being asked as these were the theses that I followed in the analysis. Broadly, this over-arching question was elaborated on by asking the questions below from the interview and survey questionnaires:

5.4.1.1 How does an accounting academic go about conducting research?

Respondent 2 (interviewed on 13 March 2020) has had over 25 years of teaching experience. He is a chartered accountant, having practised in industry for years, and then began teaching on the CA programme board courses and the

postgraduate accounting qualification of many accredited public and private institutions. It is also worthy to note that Respondent 2 has been an external moderator and examiner of two professional qualifying examinations bodies, namely, SAICA and SAIPA. He has offered an overall guideline (a business component that falls with the realm of accounting) as well as two specific areas on interest: IFRS and the teaching of accounting. He stated that:

Respondent 2 (interviewed on 13 March 2019)***:***

> *Well, this is actually quite a tricky question, because it is cropped up so often before, and I don't think there is a clear guideline here, at all… But whatever it is, it has to have some kind of business component, where we are looking at people who are doing this in practice and testing with them as to how they can see X, Y, and Z happening. So as long as it has a business component to it, I'd be happy with almost any approach.*
>
> *I think there is two topics here. The first one is on the IFRS side. There is a whole lot of stuff written, one statement after the next. If you take any one of those statements, you can find something in there that you might not be too happy with. Like for example an intangible asset. You may battle to see why homegrown trademark is valued at nil, according to IFRS. It just sounds wrong. So, that would be certainly something that you would like to take a look at on a research point of view…*
>
> *Yes, it would be an example (Hirsch's Home Store), it is homegrown, and the brand is homegrown. The brand cannot be valued until it is sold in an arm's length transaction, which is ridiculous. And another thing, an example, accounts let's say, if it can't be measured, the framework says that if it can't be measured…or if it can't be reliably measured, it doesn't exist. If you had an earthquake that went off the Richter scale, and couldn't be measured, the accountants would say the earthquake didn't happen, which is rubbish. So, these are things that could do with a bit of research, no doubt about it.*
>
> *But perhaps the biggest area for research is on how to teach it. I think there are people who are successful at teaching accounting, but I think most people struggle with it…It's researchable and it is of value."*

Respondent 8 (interviewed on 8 October 2019) had given me so much to think about during the course of her interview. Like many of the respondents, she had difficulty not only with embracing research practice, like academic writing and referencing, she also found finding a home for what she wanted to research problematic. Coming from an education background as a secondary school accounting teacher, she only entered her career in tertiary academia in 2000. She pursued her initial coursework Master's by joining a cohort of educators with a similar background (albeit from different disciplines), who felt that they fell short of the research component of being an academic. This group was mentored by Professor Joan Connelly, a renowned educator and researcher, and together with a mutual partnership with the University of Kwa-Zulu Natal, this group of people completed their Master's, which was amended later to include a research component. This where her love for research began but she had further challenges in registering for her doctoral studies. The turning point came when DUT academics were asked to participate in a Faculty Research Day (many of the older staff will refer to this event). At this event, she networked with some research staff from other faculties and was given further guidance, which she accepted and registered her PhD. She indicated that an incumbent must have somebody to assist/mentor (not the supervisor at this stage) them through the initial phase up to the selection of a topic. Her responses about conducting research as an accounting academic are indicated below:

Respondent 8 (interviewed on 8 October 2019)***:***

> *For me, like I said, it's a new thing. It's a new journey, so you need to be informed. You need a lot of information. So, reading as well as attending workshops. So, the somebody that has knowledge must be able to help you gain knowledge. Otherwise, on your own, you will never even know how to think of a topic.*
>
> *Yes, on your own really not, because you don't even know the first step, which is the topic. Which area do you want to research? You won't even know about the passion, that I am interested in IFRS… I love IFRS. I love when we talk of the standards. So, you won't know that. So, the standard*

you know because you understood it very well when you teach it. But not that you can research it and get more information. So, that is what I think that you need to have somebody with information on how to start. And then from then, you can be able to work on your own.

I now introduce **Respondent 9** (interviewed on 16 October 2019), who is a young early career "nGap" academic. nGap is an acronym for the New Generation of Academics Programme which was introduced by DHET. The Staffing South Africa's Universities Framework (SSAUF) was developed to address the challenges related to the shortage of qualified academic staff and the doctoral shortage at South African HEIs. SSAUF lists nGap as one of the initiative programmes to train entry-level academic staff. The nGap programme is designed to capacitate academics by "growing our own timber" – recruiting academically sound graduates for a career in academics. Having graduated recently, respondent 9 is ideally poised to discuss the pitfalls in our current curriculum when it comes to identifying what is lacking in preparing students for a career in academia.

I must reiterate here that the majority of students in the programmes are being prepared for a career in industry – our intent is that they enter the world of work to become proficient practitioners. Many of the students recruited in the postgraduate and higher degree programmes are selected because of their suitability to an academic career. There are fewer students who pursue postgraduate and higher degrees (academic qualifications) to enhance their professional competence. Registration with a professional body, and attaining a professional qualification are designed to enhance professional proficiency.

Respondent 9 had very strong feelings about the demarcation of the teaching/learning and research identities (and I observed that this was the case with all the younger respondents interviewed) the following responses about how an accounting academic went about conducting research:

Respondent 9 (interviewed on 16 October 2019)***:***

I think being in the environment that I am in, has exposed me to a lot. Problem wise, because I feel like doing research is always going to come down to, is there an actual problem.

I observed; I picked something that I felt was in my day today. I also feel like currently in our…the way I had started is that currently in my faculty, or whatever the case may be, is that we are completely being pushed now, and I feel like our IFRS has been lost through it. And that was annoying me because I feel like, at the end of it all, I want my students to have the best.

Time focus in the technicality…I feel like it's not that if research is being done, then it means that something else is suffering. No, it's not that. It is more of a…I am not teaching my students research. So, is it more beneficial for me? What am I here for? Am I here to produce papers? If so, tell me, then I know. This is my focus. But, if I'm here as a lecturer or as a teacher, then is my student my focus. And right now, I feel like management is pushing us towards research, because of the financial implications that it is going to have to help our university instead of…or else almost forgetting that we are not producing 200 researchers, we are producing two hundred accountants, who are going into industry and representing our university. Who is going to want to employ somebody, if the first one was ok, then the second student that they took from us was very bad, then the third student they took from us was even worse, they are not going to want to employ from a UoT. And I feel like our students are our biggest allies in the world. They are the ones that are going to advertise us, they are the ones that are going to keep the flag…they are the ones that represent the university. So am I representing my university through research or is it my students that are representing my university through their ability to be in a working world and that is what I feel like, is where I found my problems. It was more observation and people, … almost with the way in which I initially came in and what my idea of being here was about enticed me, and I love doing that. I love it. I love doing what I do, teaching wise. When I initially came in here, I always thought that ooh your master's or your PhD was just your qualification to secure your job. It

was not a thing of this is part of our university. This is part of our job. This is part of what we do. There are two aspects to it, there is teaching and learning, and there is research. It was never ever exposed in that manner prior, and I feel like now it is, and I feel there is a place for it. It definitely…I am not taking anything away from research, but at the same time, I don't want us to lose our sole purpose here as a university, what is our point? Is our point to do research, or is our point to teach, or is our point to understand that both have their place in our university? I don't want management to push the one and not the other. Yes, I hear you."

Respondent 4 (interviewed on 14 March 2019) has over 20 years of teaching at DUT (being a former Technikon Natal staff member). She recently graduated with a Master's degree, having been employed with just B Com in Accounting and an Honours degree. In her words

Respondent 4 (interviewed on 14 March 2019)***:***

… I plodded along with the teaching, and as time has gone by, and the institution focus has shifted, then I have been sort of swept along with the direction that the institution was going.

As a wife and mother, she was initially very opposed to studying further, perceiving that it would take up a lot of her time. But as time moved on, she felt that perhaps her job would be at risk if she did not register.

5.4.1.2 Why is there a perception that accounting is not a researchable discipline?

Respondent 10 (interviewed on 16 October 2019) is a young, early career academic who has just completed his Master's degree. He had a clause in his employment contract to complete a Master's degree within three years, which provided the impetus to commence his research project. He found it very convenient to study at DUT because he did not have a lot of running around to do, as well as having collegial, moral and technical support. He also had an amicable relationship with his main supervisor, who ensured that deadlines were met. He understood the term problematize in the context of this question to mean how do you find something that irks you, how do you turn it into a researchable problem? His discussion is presented below:

Respondent 10 (interviewed on 16 October 2019)***:***

> *"Problems in the real world? Well, um I guess it's not too far from attacks probably from more than any other problem. This is generation of topics I suppose, you know. So, how do you problematize?*
>
> *All they get to do is talk about the impact of, and they don't even know what they are measuring. (*The impact of has become a very popular study, because the information is available).
>
> *Problematizing… I think they just need to, there is gaps identified in the limited research that there is. That is a problem.*
>
> *Yeah, if it doesn't inspire you, you shouldn't be writing that topic anyway. But once you see a gap, and especially if it is identified in any other study, in which always ends with, there is a gap we did not cover… we could not look at this aspect. Yeah, now you like their topic, and then you can look at that thing that they did not look at."*

He further discusses the difficulties in finding a researchable area and the question posed regarding accounting not being a researchable discipline:

Respondent 10 (interviewed on 16 October 2019)***:***

> *"I think that it is the nature of the discipline itself and a lot from the past. Because it was not done before, there is nothing to compare it to, and I think now we are moving along and people are slowly starting to do it now as a point of reference for accounting to actually do research.*
>
> (From accounting conferences and presentations, I have looked at some topics and …) *in some aspects, yes, in other aspects I have thought this absolute nonsense to even do this thing. The accounting education stuff that I have been to is very informative. Personally, I think that it relates to me on my day to day life workwise. It's how our students are evolving in subjects. It's how subject matter needs to keep up to date with things, it's how we need to put IT into our modules, into accounting. Because now there is no need for someone to do the calculations…"*

Another useful observation comes from **Respondent 5** (interviewed on 8 October 2019). She has been a contract staff member for a number of years and has

worked in three of the four departments in the cluster. Respondent 5 completed her secondary school education in Zimbabwe and she has travelled extensively in Africa. She is a cum laude undergraduate student, who has completed her Master's, published in DHET journals and is in the middle of her PhD journey.

Respondent 5 (interviewed on 8 October 2019)***:***

> *"I think from time immemorial has been like industry-based. You know that if you finish, you do your articles and you go to industry. There was never like someone who was persuaded to become an academic. I remember when I was in high school, we used to have a problem of teachers in high school, not in university. In high school a teacher would come for many one or two months; two months they are gone. They are absorbed by the industry because the industry pays more than you know.*
>
> *Yes, so I think that affected a lot of research in our discipline.*
>
> *… even now some of us are still fighting. Some of them don't even want to pursue research in our discipline because the say why do I need research; I can still teach with you now...so it's because of their background or where they are coming from…"*

When asked about whether this was a global problem, or only limited to South Africa or Africa in general, this is what she had to say:

> *… When we talk about Africa, that's my observation and I was part as a student, I experienced that, we never had like, when I was doing my grade eight, we had a different teacher. There was a time when the headmaster came and was not good in accounts. He was just there because there was no teacher. Just to make sure that there is somebody in front of the classroom of course he was within the discipline, but he couldn't teach like accounts, accounts. How would you problematize research in accounting? How would you go about saying, this is what I am investigating because this is a problem, and perhaps research is needed here?*

As an academic at a tertiary institution, discipline knowledge is imperative to be able to teach. Industry experience, in the context of having been exposed to performing the duties of a practising accountant in industry, is also important, but

not mandatory for a position in academia at DUT. From my observation, many of the younger accounting academics are being recruited from the Master's cohort and groomed to accommodate themselves to a career in academia (being teaching and research). From the sample I interviewed, every respondent that fit this particular profile, spoke about how difficult it was to do research as they had only their classroom experience to fall back on – the industry experience was lacking. From my own experience as a student, I valued the experience that the technically proficient, industry-trained practitioner-based academics brought into the classroom. These were the people who actually worked in the industry we were being groomed to work in, and they brought in a wealth of practical knowledge into the classroom. It is important to remember that we are training graduates to fulfil gaps that are required in the job market, not filling academic positions at the university. Our primary focus should be the graduates that we are sending out into the working world – as a UoT we are providing more technically based vocational training which is relevant to practice.

5.4.1.3 Apart from the technical aspects of accounting (the applicability of IFRS), what are the broad accounting issues that need to be investigated?

In getting respondents to answer this question, I considered the situation above, where many of the respondents had little or no industry experience, so I began the conversation by asking:

Interviewer:

> *What does an accounting academic research? Would you say, okay, there are four disciplines, but I am talking specifically accounting, would you look at practice? Would you look at problems in the industry? Would you look at ethics? Would you look at the qualification itself? The theory or problems with fitting in from student to practitioner, or the actual work that an accounting professional does, compared to what an accounting student, on the other hand, would do? Or are you as an accounting academic now, look at the teaching and scholarship angle?*

These were the responses from a few of the respondents:

Respondent 9 (interviewed on 16 October 2019)***:***

I think accounting education because of the environment that I am in. I find it more relatable to indulge in because I find it relevant for me. And I am not going to do something that I can't see an outcome.

… (teaching with technology*) everything is changing. And what a lot of people in academics don't realise and maybe it is just from my generation of class, is that a lot of accounting diplomas and degrees end up (working) in the bank."*

Respondent 10 (interviewed on 16 October 2019)***:***

"Yeah, you know with accounting it doesn't exist in isolation, but when you do an accounting master's, then all of a sudden has to... which I didn't understand. It is why I enjoyed doing tax. Because I could bring in economic principals…. double tax anomalies; evasion and practice…and human nature. I mean I got to talk about everything. From re-integrative reinforcement, concepts that they only use in re-integrative shaming, for example. That's a criminal topic. And I got to talk all about that. What a wonderful pleasure. If I did accounting, I would only all of a sudden be able to talk about what? IFRS?

You can talk about creative accounting, you know, just about crossing the line. There are lots of things. I mean in the economic climate today, there is so many things that are being done that shouldn't be done, and people are just skating over thin ice, you know.

Like perceptions of what is fair representation or purporting what they…well, in my mind, I have done a fine job. It is probably this, that was probably that. My professional judgement is to…

I think that it just, I don't want to say that it is not exciting, it can be. I want to say that a lot of the people thus far, we have used a lot of, maybe it is because of the CA question, but we have used to…if you want to be an accounting academic, they requested chartered accountants. Chartered

accounts never had an interest in academia. Not if they were planning on doing what a CA does best, which is the surge in the accounting world. So, if they are going to go in there, they do not believe in academia. Well, I don't speak for all of them, but I don't believe that this represents all of them, but they wanted to assume good money. And representing everything as it should be. They did not go in there to change the world, upgrade the world, to rescue IFRS, to improve anything.

I would do ethics. Ethical accounting, and that, although it would border on corruption, which is not quantifiable, and I would not be able to do that topic. "

Respondent 5 (interviewed on 8 October 2019)***:***

Compliance is a big one… even accounting as well as tax, compliance is a very big issue. It will also touch on your ethics and all that. Even if you look at students at high school, there is a student in high school who is doing research looking at tax education. He is looking at why can't we catch them young you know. So that at least they should see that it is a necessity to pay tax. Though no one wants to pay tax. So, compliance, why am I saying compliance, when I attended the tax workshop, we had the ombudsman, there were people from SARS and all other departments came. What they wanted to do is, they wanted the academics to tell them all the problems they are facing, so that academics can research on those. Then they talked about ethics, as well as compliance. But compliance was the main, which there is a problem in the country. So, SARS (South African Revenue Services)*, or the government wants academics to look at compliance. Look at it from different directions for compliance.*

And one sad thing that is happening in South Africa these days in the state capture, I heard students saying, why should we pay tax when it is being misused. What about me who is already paying, it's very painful. So, it is really a problem."

5.4.2 Research: How will research add value to the academic as an accounting professional?

Another aspect that came through very clearly, even when respondents were relating their own stories was what would an accounting academic research?

This question was addressed by both the short survey and detailed interview questions (see appendices for list), by asking the following:

5.4.2.1 What does an accounting academic research?

This was addressed as an ice-breaker in the question above but not as a stand-alone question. Here, the question is trying to elicit what kind of topics does accounting academics identify with that are worthy of a higher degree study. Many respondents discussed frustration in the research process beginning with the selection of a suitable topic.

Respondent 9 (interviewed on 16 October 2019)**:**

> *IFRS, accounting education. It's actually really bad to actually initially get a topic because you need to find the borderline between that IFRS, and that literature. Because that literature is not necessarily talking to IFRS, because there is certain little bit of actual accounting research being done. If you are looking at what is in the internet around, and what is being published and everything else, it's a lot of accounting education. It's a lot of accounting in tax, a lot of accounting in auditing, a lot of student-based stuff. But if you look at it properly, there is very little actual accounting industry research. And I think that that also comes with the nature of the discipline. Our discipline is not necessarily something that we can pick a route and decide that this, this, and that is the properties of that route. It's very legal implicated. It has got so much barriers legal wise. Everything that comes up new normally comes from our professional bodies. So, how do you do…how do you create new knowledge if you are not in industry if not all of the knowledge that we use as accountants because we are so legally bound by a standard, and by an almost…our ethics and this and that. How do we create that new knowledge with still being academic and not being educational based in*

an accounting…? So, I think it is actually really difficult because we have a really difficult discipline to do research in.

Respondent 6 (interviewed on 8 October 2019) graduated with a doctorate in 2019. She completed a Master's in Business Administration (MBA) several years ago so the natural progression for her research-wise was a Doctorate in Business Administration (DBA). She explains that she initially struggled with research because, during her MBA at UKZN, she completed a forty-page mini-thesis covering the discipline of public management. There was no research module in this offering, so her research journey actually only began when she commenced her DBA. Her DBA focused on ethical leadership relative to employee engagement at DUT. Her response to what does an accounting academic research led to the following discussion:

Respondent 6 (interviewed on 8 October 2019):

I think IFRS is our core for us, definitely. But also, I think, you know what, teaching is not only linked to IFRS, it is now also linked to auditing, as well, it is linked to tax.

So, it depends on the individual. And you know from my experience I can say, just because I did not do a topic linked to financial accounting, I did it on auditing; but when I walked into the lecture venue, I mean semester one I did a lecture. The knowledge that I picked up, it changed me as a researcher because I was no more that person that was basically lectured in IFRS as it is, I give a better understanding because research knowledge always changes. You become a different person, individual.

Respondent 8 (interviewed on 16 October 2019)***:***

…*if you are looking at businesses utilise the standard. It could be theory, and again like the standard, the setters, the technical aspects. That this particular standard, what is the meaning of it? Does it talk to the people that have to use it? So, I look at those two, but practically, is it implemented as it was designed? What was the purpose of the standard, are they using it as it should be?*

Respondent 12 (interviewed on 16 October 2019) is a Master's student. He obtained the Dean's Award for his undergraduate studies, obtaining a *Cum Laude* on both his Diploma and B Tech qualifications. He was headhunted to be part of the new group of academics that are being groomed for a career in accounting academia. He is part of the "growing our own timber" cohort. I have observed, and this is corroborated by the interview responses that all the young academics (less than 30 years of age), have completed their qualifications here at DUT, and are therefore, in the best position to discuss the pitfalls and advantages of our current offerings. Their input is invaluable for curriculum reform purposes. His response as to What do accounting academics research? is:

Respondent 12 (interviewed on 16 October 2019)***:***

> *I think that as an academic if you have decided that you are an academic, I think that there should be something that you are going to contribute to the teaching or in developing our system as we are in this environment. It should be based on teaching. For instance, have we ever thought of using a title or a topic that is going to say, look at what is happening with our students when they leave this institution. Are they finding…are we producing quality that is going to be attractive to the industry? So, I think that our topic should be based on that. Developing our own. For instance, we have produced those students, but what is happening to those students when they are out there in the environment? Are they competent enough to get…to pass interviews?... at the end of the day, it mustn't be a matter of producing students. It's not just about the quantity, but also about the quality* (of the students that graduate with the DUT qualifications)*.*
>
> *Because now, if you can do research like that, it is going to come back to our curriculum. To the things that we teach… is it really relevant?*

Respondent 13 (interviewed on 24 October 2019) is a chartered accountant. He teaches postgraduate and final year diploma students. He is technically competent, up to date in all matters of accounting, taxation and auditing and is a mentor/advisor to many staff members in the accounting cluster. In my mind, he is the go-to person when it comes to solving any technical issue with regards to the discipline. He says:

Respondent 13 (interviewed on 24 October 2019):

> *I think that people have a very shallow view of what can be researched in accounting. But I mean, at the end of the day, it is so vast, and it is so large and is so deep, and there is so much that you could look into, that the whole argument falls flat…everything is researchable. As to how a business…every single action, and every single process etcetera can be researched, transactional-based accounting. The world is your oyster. I think maybe the only issue is confidentiality, that could be an issue and any legal aspects associated with that type of research. But even that can be mitigated… he would research everything, including his discipline. You know from how* (accounting) *statements…how auditing standards are practically implemented, and how IFRS's are implemented as well. There are tons of research* (areas) *within each component as well.*

5.4.2.2 What are the benefits of pursuing research?

The responses from this question varied over the sample interviewed. Some staff referred to the monetary benefits that staff receive, including notch increases in their salary after obtaining a Master's or Doctoral qualification, accumulating funds in a research vote when a research article is published in an accredited DHET journal as well as funding by the university for local and international conference presentations.

However, something that came through very strongly in the recently graduated Master's respondents, was the perceived change in status once the qualification was achieved. A few of the respondents discussed that they now felt that they were perceived to be "worthy" by their colleagues, that the qualification in some way or form increased their status in the eyes of their peers. For those that have qualified with doctorates, it was expressed that the change in title to Doctor brought about a big increase in status, intrinsically and as perceived by colleagues. In both instances, respondents reported an increase in self-esteem and consequently, self-worth. This was also corroborated by their newfound confidence in the classroom experience.

However, some respondents were very critical about how the monetary benefits were distributed to staff. Currently, when an article is published in a DHET accredited journal, the staff member receives part of the funding that the university gets, in a vote. There are restrictions in the way these funds can be spent and if the academic leaves the university, s/he cannot take their funds. It remains stuck at DUT. There was a proposal at the Faculty Board in 2019 to change this benefit to cash and be taxed on the same as a fringe benefit. Staff voted for this option, but to date, the system has not been amended and staff have not been given feedback as to the reasons for this.

Three respondents discussed that the qualification brought about another benefit that they had not considered before. The increase in scholarly activity from their studies has made them keener to read up on the latest developments in their field and peruse new publication in their area of interest and discipline. This quest for knowledge was something new that came about the research journey and it has been perceived as an intangible benefit from pursuing research. I have included some of the responses in the paragraphs below:

Respondent 5 (interviewed on 8 October 2019):

> *Personal development as well as like in my career. I think that when I go for a conference, I can confidently speak in front of others. Like I said in my career when I teach, I think that I feel good when I don't stammer in class in front of students. It's not good. I have seen other lecturers, and it's not right, because some* (academics) *takes the book and reads in front. Students can read the book on their own. So just to avoid that, I just need to know that I will be confident in what I am doing and in my subjects.*

Respondent 9 (interviewed on 16 October 2019) is critical of the how the funds are allocated and disbursed. She says:

> *"Like there are certain universities, that if you publish through or to an accredited journal and the funds that do come, you do get a portion of that fund. The university obviously takes the most, but then you will get that portion in cash. DUT is currently putting it in an account, which I can then use to buy a laptop, and buy this and buy that. I feel like that is cheating because as an employee, those are the tools that you are supposed to*

give me to conduct my work as a whole. Now you are making me buy…making me earn it and buy it myself. That means that it is taking the complete onus of the company. And I don't think that is fair. When if I am a lecturer who has produced for an example a paper, and it got published, and I earned a hundred grand for the university, and of this hundred grand, I put thirty grand in a vote account, or whatever the case is, the university has made the seventy thousand, which they weren't initially going to make if I weren't here, and I did not publish through them. If I had to publish in another university, it would have been that universities seventy thousand. So, I am not only earning money but now you are still telling me that of my thirty thousand rand, I must cover my own other expenses. So now you have not only made money off me, … you also cutting costs. So how am I benefitting in this in any way? I think maybe because we are in accounting, we looking at the actual money…because it's just in our nature…Yes, our minds work in that manner. We are thinking about a bigger cycle. We are thinking about the entire accounting situation. We are talking cost and benefits and this and that. We are not thinking passion, purpose, reasoning, improving the country. No, we are thinking about that cash money. And that's…I don't know if its negative or its positive things, but personally', I would rather publish through UNISA, with a UNISA professor, get my fifty grand from them, pay the tax. My name is still going to be out there. I am still going to grow as an academic, I will still have this published paper under me, but I have also got this money. So, why must I do it through DUT? What is the purpose of doing it through DUT? Because I am taking one for the team? No thanks, I don't need to do that.

Respondent 11 (interviewed on 17 October 2019): This respondent had a clause in her employment contract that stated that her probation period would only be complete when her Master's qualification was obtained.

You know, for me, I think the benefits could be…some benefits could be intangible, some benefits are tangible. So, one of the most important benefits I think is the value that will be added in my academic…

I feel like I will have that feeling, you know that confidence to say that I am a master's student. Its adding value to your life…

Monetary benefits? Yes. You have NRF, so yes, there are benefits."

Respondent 13 (interviewed on 24 October 2019): This respondent felt very strongly that professional qualifications were more important than academic qualifications to teach in this discipline. He deliberates:

> *I believe that you should focus on your professional qualifications, to teach this type of discipline as opposed to pursuing master's. But at the end of the day, research is critically important because it increases or enhances your speciality in some area, one. Secondly, you get to interact with colleagues and other great minds out there. So, research is very important from that aspect. There may not be any financial rewards, but yes, you will interact with colleagues, you will go overseas blah, blah, blah.*
>
> *Yeah, you know you get publications blah, blah, blah. And whatever, notch increase. Well, remember I said I am going to do research now, I am going to do this thing. Other than that, there's not that much incentive to pursue it.*

Respondent 14 (interviewed on 28 October 2019): This respondent has given a very realistic view of how an accounting academic at DUT would consider the benefits of pursuing research. Her views in the dialogue below are very much in line with my personal experiences at DUT.

> *Ok, the benefits of conducting research from an academic perspective, it helps you, it informs your teachings in terms of academic scholarship. You become a better educator. Obviously, there is a financial benefit for the institution. I think…I don't know how much the institution gets from master's…*
>
> *Well, personally again for me, it's an increase in terms of the notch. But I do find within the academic circles, the minute you are a master's or a PhD graduate, you are looked upon differently. You know, if I think of staff who don't have master's and they have been here for years, it's like your experience does not count for some reason. More emphasis is put on whether or not you have got a master's or a PhD. And that comes through…*

And I have found, I won't mention names, but in our particular department, when it came to a certain issue, certain staff members would be told, you can't do that because you don't have a master's. So, it goes as far as that.

Even though you know, you know, it is something that we are faced with, it has come out very strongly from higher powers, that you are not able to do this because you don't have a master's. So, where your experience is actually just like, it doesn't really count. So, that is the sad part because you know, someone who has got a lot of experience can really contribute. But the emphasis now, because there is funding, and it's a whole lot of issues now, why we need to do research.

So, it is obviously in regards to publication, but that would go into a research account. You are more able to obtain grants and funding for (further) *research. For further research, which you would not be able to do if you didn't have a master's or a PhD. So that does open quite a few doors for you within the academic context. In terms of also, they call it the* (academic) *tourism, in terms of travelling etcetera. it does actually open the doors to you. So, I do think that if you are in academia, then you have to do research."*

Respondent 15 (interviewed on 7 November 2019) has similar views to Respondent 13 with regards to professional qualifications vs academic qualifications. He has over 30 years in teaching experience with postgraduate honours and CTA programmes in the Big 4 accounting subjects. Many of the CAs who have graduated in Kwa-Zulu Natal have passed through his classroom in some way or form. He has assisted UKZN and UNISA with their CA stream programmes and has also assisted trainee accountants in Durban CA firms to prepare for their FQE. He has no formal research experience or qualifications. He countered as follows:

Maybe it is the status, but is it benefitting our students? That is the question you need to ask yourself. Because you could be researching a topic, and it becomes outdated in the short space of time. And the topics that we are doing research on, is not even relevant in the department we are lecturing in. So, what is the point? So, I think that it is more peer pressure coming

from the DoE, your management. So, everybody is just doing research for the sake of doing research.

I think there are benefits that you get…I mean, do you get a notch increase or money in a vote? Something like that. But I don't think that you get cash. Not hard cash.

5.4.2.3 How do you problematize research in accounting?

Most of the respondents here understood this as taking an accounting issue and structuring this issue as a topic that needs to be investigated.

Respondent 13 (interviewed on 24 October 2019) articulates:

It is quite easy, you need to see what are the current issues, or even issues that are stagnant and need to be reinvigorated. So, you look at those. Obviously, technology is a major risk. You have to incorporate that in every element. So, that is basically where you start. It is not that hard.

Yeah, it starts with you knowing, and then obviously passion follows after that. Like Bitcoin was emerging, (I was) *passionate about it, and …"*

Respondent 12 (interviewed on 16 October 2019) discussed that collaboration with another discipline brought new insights into the way our discipline is seen. He feels that interdisciplinary research must be attempted. Another angle he suggested was to find a problem and do an international comparison to see if a potential solution could be found – but this was limited to a master's study only as new knowledge would be required for a PhD.

Respondent 2 (interviewed on 13 March 2019) suggested a combination of discipline-specific and pedagogical challenges as:

I would try and find a problem. In IFRS, I would try and find a problem, and in teaching. So, for example it is very difficult to teach group accounts and explain those. Then I would say, ok, there is a problem teaching group accounts, identify the problem, come up with various types of approaches to deal with it, and then choose the best approach and some kind of conclusion. That's how I would do it.

Respondent 3 (interviewed on 13 March 2019) argues that our discipline determines what is researchable:

I think because accounting is more about the decisions, the financial decisions. Because if you look at financial reporting, what are you going to do with those financial statements? You want to make decisions. So, the investors can decide based on that, the company can decide based on that, and so on. Because it is about decision making, in the world of commerce, I don't know if I can use that expression, …because it's about decision making. So, for you to put a problem there, you need to look. Because you can't solve all the problems. So, you need to look at particular variables like a piece of a bigger cake. You have to take a piece of that bigger cake, and then see how does it fit in the world of business. For an instance, if you have to look at the earnings per share, you can say that you take the share price, if fact, the share price does affect the earnings per share. But which one is most (indicative of performance?) *Yes. Which one is the least? That is a researchable question because it is not being answered.*

Respondent 3 (interviewed on 13 March 2019) is also part of the younger set of academics in the accounting cluster. He is registered for a Master's degree and has had quite an arduous journey, having changed the topic three times, after doing significant work each time. He was able to identify with this question, initially answering that he thought all he had to was read and understand and ensure that the topic was not undertaken in another study. However, once he understood the knack of critically analysing academic text and understanding how the literature inter-relates, he had to rethink how he wanted to design his work and a topic change, as well as a change in supervisor, became necessary. He has since presented his topic to the faculty, got the requisite approvals and is working his way through completion.

5.4.2.4 What are the hindrances to conducting research as an accounting academic?

The issues that were highlighted here was time management and study leave during and at the end of the study, self -discipline and issues with the accounting discipline, supervisory relationships (including topic finalisation) and funding. I

have selected a few responses to share, but some of the issues raised will also be covered in section 5.4.3.1 below.

Respondent 5 (interviewed on 8 October 2019):

> *… capacity we classify as an asset or a resource, ok. As well as time because if you look at DUT, if you compare it with other traditional universities, someone would teach maybe first semester maybe two weeks, that's it. Then for second semester they will teach maybe for two weeks, done for the year. So, the other time they will be doing research. Unlike in our case, from Feb right through to when they write examination. You finish your marking maybe in the middle of November, so where is the time to…? I remember because we once talked in our department about team teaching. You know when you can teach maybe the first topic, introduction to financial accounting, then the other one whilst you are taking a break. The other lecturer can take the other topic. In traditional universities, that is what they do. But in our case, you teach until Amen, but you are saying you are doing research. You know when you are doing research you need time. You can't just come here and start writing.*

Respondent 8 (interviewed on 16 October 2019) has also brought up supervisory capacity, in addition to other issues, as a hindrance and asserts that this lack of capacity has led to us at DUT having to turn students away. By lack of supervisory capacity, she means that there are staff members who are suitably qualified in some areas but have not had training in higher degree supervision. This then leads one having to co-supervise with a senior staff member in another or similar discipline which then comes with its own complexities. Some students come up with topics that they are keen to pursue that are highly technical discipline wise, we have to send them away to other institutions because we lack this supervisory capacity. Many respondents in the staff cohort have expressed the same frustration with their individual research journeys.

Respondent 8 (interviewed on 16 October 2019):

Time is one of the problematic (areas). *It's time. Like I said earlier on. The time goes hand in hand with the workload because whatever time you*

have that you prepare, you have to mark. Even you mark at home. So, when do you do research? In our field it's (supervisory) *capacity…*

It's capacity, it's a major, major, major (hindrance)*…and that also will somehow be a barrier as you want to move on. It's the students that we teach that want to come up for research. We can't help them because we are understaffed. We need more people that can help in that area.*

Respondent 9 (interviewed on 16 October 2019) spoke about the hindrance being largely discipline related.

I think that the discipline has a lot to do with it. If you in Bio (Biology) *or something, you can take the roots of the plants and say oh, this, this, and this has been discovered, and it's purely new knowledge. And some people who are doing their M's (*Master's) *on the roots are getting PhDs because they are creating new knowledge. They are creating that new level. But how do you do that in accounting situation? Most of our new knowledge that comes out is through a professional body because there is so much legal implications to it. It is governing* (governance of) *companies and eventually our economy. So, how do we now create this new knowledge without stepping over that line, unless you have to do with through accounting education? And if they take accounting education out, and what is purely left for us to do? Research wise. That's how you end up going, doing your PhD in a different discipline, or a related discipline because then you are not actually pure IFRS still…*

There is very little pure IFRS, even more master's wise because it is just the nature of our discipline…how it is affecting this. But nothing is as pure as is. These capital assets and that, do you understand what I am saying. So, I think that that hinders accounting (research) *in general because of the discipline. And also I think that the nature of an accountant an actual accountant in practice is very…not to say that it's not a lot of reading of the cases, but it's more processing, its more technical stuff. It's more maths and problem-solving at most. …but how many accounting academics* (look at a problem in practice) *…at the same time, how many academics are actually in that environment* (working in industry) *to pick up*

*those things? And all those who are in that environment, will never even second guess coming into our side (*practitioners will not consider a career in academia*).*

People who are pure CA, for them to come over to us is like playing dolly house. Because at the end of it all, it's all about financial aid. It's always about the money. And no one is going to do something if there is no financial benefit for them.

Respondent 11 (interviewed on 17 October 2019) discussed the hindrances from the perspective of her being an academic and a research student at DUT.

So, the first hurdle was getting a supervisor because we didn't have capacity at that point. (She then secured a DUT supervisor on another campus) …so and then, the research journey began. And then I did have a co-supervisor, but unfortunately at that point, there was a clash between the Deputy Dean at that point and the co-supervisor, which caused the co-supervisor to say that he is not going to continue with the project, so, then it was just me and (my main supervisor) *who continued with it. Getting a topic, actually, I picked up one of my old topics, which* (my supervisor) *helped me to refine, … so. that is what I did there. I started my reading. It was not very easy. You are reading research this side and then* (being an) *academic at this side here.*

…so, one of the other points that hindered me from starting this research was, how do you write academically. I can't write academically, and I didn't know how to, and every time I wanted to, I couldn't. but at that point I was just like, I am just going to write whatever, its either going to be acceptable or not acceptable, but I am writing. And I also think that also helped because thinking about how to write academically never came. And when I started, I just wrote, and it seems to have flowed. …There was quite a bit of literature which worked to my advantage… And I remember there was one heading that he (the supervisor) *had given me, and I just could not find any information. Like if…like what is survival? We know what survival is…Like no one is writing on that. And it is something that you would think no, survival is this here, but actually finding…I was crying and now, I am*

like, how do I go back to him and tell him I can't find this thing. But I think what worked best for me was that, if I was frustrated, unhappy, or his comments were just terrible, I always stayed in contact. …What I find is that every time I found a challenge in a chapter, the next chapter proved to be even worse.

But I think that one of the greatest challenges I faced in my entire study was going out to businesses to get them to answer my questionnaire. They are not interested in answering; they think that you are an undercover SARS agent or government agent that is trying to find out about them.

… (and then) t*he analysing. So, I had spoken to someone who was going to analyse my data beforehand, and then he tells me he needs a deposit before he analyses. And I am like I do not have the cash for that…So I took out a loan. And then when Chapter Four came, my statistician gave me it, with all these tables, and then some explanations on there. And then I sent it to my supervisor, and my supervisor says, "what is this?" This is not the format that we follow. Redo, and I think it was fifty-two tables, pie charts. All in there.*

This interview gave great insight into how important a good student-supervisor relationship can enhance the research experience. With hard work and perseverance, and a good measure of two-way communication between the supervisor and the student, this respondent graduated with a two-month period between submission and getting results. This relationship yielded positive spin-offs as the student published two articles in accredited journals under the mentorship of the supervisor, and one solely. She is currently working on a fourth article in the area of Scholarship and Teaching.

Another point that **Respondent 11** was grateful for was the UCDG funding that she received towards the end of the study. Her exact words resonated with me for a long time after our discussion. She said: *"Research doesn't want noise. It wants silence…. It did not take me long to complete* (chapter) *four, compared to the other chapters where I was working and studying".* From a reflective point of view, I had this same experience. I needed to be away from my classroom and

work environment to apply myself to my writing. I was not as productive when I tried doing both simultaneously.

I had what was called “on duty” leave – if the HOD required any work from me, I was required to report to the office. As I was involved in curriculum matters as well as being the teaching and learning representative, I sometimes spent three out of five days of leave at the office attending meetings or drafting reports. I became highly frustrated and demotivated.

5.4.3 Improving academic practice

Using a systems thinking background, with the aim of determining the worldview of each respondent, to bring about action to learn and improve academic practice, the following questions were asked of the respondents:

5.4.3.1 What do you think are some of the factors that prevent academics from pursuing research?

This question is very similar to question 5.4.2.2 – the difference being the earlier questions asks more what the respondent’s actual personal hindrances were and this question addresses what the academic perceives these hindering factors are.

I shall commence with **Respondent 14** (interviewed on 28 October 2019) because, in my view, she understood the question and answered it so succinctly as:

> *The fact that it is hard. It is absolutely hard…*
>
> *It’s hard, in terms of the commitment that it requires. I have always seen a master’s or a PhD as a comrade’s marathon. To be honest with you. It’s not about how you start the race, for me, it’s in terms of the stamina that you need. …We were trained from little for examination. We weren’t trained for research, because let’s be honest, the difficult part of research is the sustained commitment. Where you have got to get up and you have got to read lots of articles. You have got to continue…and it has to be a daily thing. …And for me, that’s the problem. Because I even found now, I am sure you find this as well with the PhD, it’s like they will say, right, NQF level ten, new knowledge. Now how are you supposed to come up with new knowledge, when it is new? There is nothing there. It’s like… so*

your brain is like…I have just found that over the past couple of months it is hard mental work, because you are trying to think beyond what's not there. It is hard to think beyond what's not there."

At this stage of the interview, I reflected on my own observation which I shared with this respondent. **I said**:

You know; I have to share with you what Professor Pukree (Dean of Health Sciences at that time – 2015) *told me in one of the DUT functions. I sat in the same table as her, and it was just when I had just started* (my PhD)*. And I said to her that you know what, I have just joined this programme, and it's an accelerated programme, and I am so excited…she said to me, you know something that you mustn't lose touch with, it is very important when you are doing your PhD, to have time to think. And she said that you get so busy with reading and writing, that you don't have some time to sit and think about what you are actually doing. And it was so useful to have* (her tell me) *that right at the beginning.*

Respondent 14 *continues:*

I agree one hundred percent, because for me, the thinking is the hard part, because let us be honest, sometimes you read ten articles and from the ten articles you might only have let's say a paragraph or less. But that internalising process is very important because I have found that unless I understood it, and internalised it, you can't write it critically.

Respondent 6 (interviewed on 8 October 2019) did not speak to the commitment or sustained stamina that one needs to possess; she had a different view…

The reluctance can be laziness, I hate to say that, but we have all been there at the end of the day. We were a bit lazy and would say research, and people talk about papers, and what is this and all of that. And so, I think sometimes you have got to work and socialise with people to kind of support it. So, they say once you join, you become. So maybe people need to do that. They need to attend more like…I wouldn't say workshops because, to me, workshops don't change you. You need to be talking about it more. And also, I think, try and help those, I think. Say, "come,

let's do an article together". Even if they put a paragraph in there. So as soon as they see their name in it, it might motivate them in some way, you know. But again, not everybody is going to take to it. That's the thing. It depends on the individual's mindset. But think institutions need a lot from a research perspective to boost it, but I think at ground level we need to join more people, and network to boost research. But it depends on the individual….

I think in some way, intrinsically you underestimate yourself, and extrinsically people under-estimate you as well. They assume that you know, you have an MBA, you can't do research, or you have this qualification, you can't do it. So, you start believing that from that perspective, but more than that, I think that it was funding. I think people need time off. If you don't get time off to do research, you will not finish. If I didn't get the NRF funding, I myself would be in a situation where I would not be finished as well.

The other hindrance, ... we don't give people the opportunity to take time off during proposal phase. I just feel that. I know that we should have a time frame for that, you know someone takes leave for that…like I have taken three months off and I am going to finish a proposal or whatever, A, B, C, D. Maybe we should start seeing it from that angle. With family matters there and work issues, maybe we should look at the UCDG funding that way.

We need to have that, with research especially for the mind to set, and you know to filter through and to focus. You need that time even at proposal. I never had that. I think you that you can say that you have never had that. We haven't had that. And it's not easy, it's not…So you are basically learning everything when it comes to research, and I think people need that time off. But obviously with timelines and time frames, to say you know what, I am taking this time…and I am ready to support staff from that perspective.

Respondent 13 (interviewed on 24 October 2019) discussed the ideal conditions for conducting research as an academic, providing a timeline or a suggested

pathway for a research incumbent. He acknowledges that commitment from the academic is required and that it must be perceived as adding value to the practice of that individual.

> *I think the fundamental stumbling block is that you see, in my view, the proper career path of an academic should be this; you go out, study your thing and go into industry, right. Then you gain about fifteen years' worth of experience or twenty years of experience. That takes you up to age forty, I think. Then you should come back into the system and start teaching. Not before that, right. Because when you do that you have a well-rounded view of everything, and you have good grasp of your contents and you can disseminate it. But the problem is with that, is that at forty, you have three kids, you have five dogs, you have mortgage, you have this, and you have that. That is the fundamental issue. So the problem is that, if you do not…the right way of doing lecturing, how I have described it, the problem with that is that it becomes very hard to dedicate time to do an additional qualification.*
>
> *…but it is lifestyle really. You have got so many commitments. I think if you are single then it is not a problem. If you are married, you have got other problems. And if you are young, then yes, you can do your degree…master's, one shot no problem. Maybe that is what it should be. But the problem is nobody decides that they want to be a lecturer…*
>
> *So, what prevents people from doing research is just lifestyle. And again, the answer is not…and belief…i think that is the most fundamental…*
>
> *It is belief that this is something that I need to do to add to my practice.*
>
> *Something that I can do, or something that I need to do?... because if you believe that you need to do it, then the need sort of takes care of itself. Right now, the majority of the accounting and auditing staff believe that you don't need to study to add value to your practice. …Right now, we have been told you have to do it. That's why people think, ah ok, give me time…I need a year to do it. That is the issue. Nobody is really committed. It's a commitment, that stems from the buy-in that you need to do.*

Respondent 1 (interviewed on 13 March 2019) discussed the workloads of academic staff and the processes/practices at DUT:

> ***Respondent 1*** (interviewed on 13 March 2019)**:**
>
> *Workloads definitely. Workloads are a major issue, in terms of facilities, when I say facilities, yes, we do have the research workshops and the research library. Resources, I think what is the problem is that a lot of guys that,… let us put it to you this way here…people, remember we are dealing with human beings at the end of the day, as much as they may not understand something, they tend not to want to ask or seek advice. I think one of the biggest problems why research is not prevailing in our institution is that we tend to focus on areas that doesn't need focus. We have workshops where they say, you know this needs to be done, this needs to be done. But they don't get to the nitty-gritty stuff. Like for example, you look at other institutions, I know guys that are from other institutions where they have a weekly workshop where they sit and process their proposal, the chapters. With us, I noticed that with DUT, they think let's have one workshop today, and we will have a thousand articles at the end of the semester. They fail to realise that it's a process, where you need to have assistance week in and week out*.

5.4.3.2 Are there monetary benefits from pursuing research as an academic at DUT?

This question is similar to question 5.4.2.2 but this question addresses the monetary benefits only, whereas question 5.4.2.2 discussed other intangible benefits such as a change in status, issues of self-esteem and the quest for new knowledge and updates in the field. The reason for including this question in the dialogue was too gauge if the financial reward is perceived to be an incentive to encourage research. Most respondents felt that money is a motivator, but the method that DUT employed to distribute the funds was not beneficial and failed to act as an incentive.

Respondent 1 (interviewed on 13 March 2019):

> *There is incentives when you finish off your master's or when you finish off your doctorate, writing articles. But I think that the structure in which they have the monetary benefit where it can only be set in your research account. You cannot elect to go to conferences, you need to publish a paper just to go for a conference, and you have got money saved from your previous article to go on a conference. That's a bit of a schlep… So, I think the structure needs to change. There are incentives, but* (no) *structure.*

Respondent 4 (interviewed on 14 March 2019)***:***

> *As far as I know... So, you'd get an increase in your salary once you have graduated. I know I haven't had this personally, but you do hear people talk of their fund is then used for going overseas to present a paper. So, I think I suppose you could also say that that is monetary benefit because then you are getting that kind of* (experience)

Respondent 5 (interviewed on 8 October 2019):

> *Not really. When you go for a conference, the subsistence is not much. Maybe…apart from that, nothing really. What I am not hundred percent sure of is whether DUT, I think they used to give, but I am not one hundred percent sure. Like when you publish, you get something in your pocket, or I am not sure about that one.*
>
> *To some extent you can buy yourself maybe a laptop from that and all that. So perhaps for your research and if you are supervising, there is.*

Respondent 6 (interviewed on 8 October 2019):

> *I don't think that there are. I think it is more of you becoming known in the institution or internationally or nationally, that you know what, you are basically out there, and you are promoting research. So, it's more of promotion of research. The monetary benefits are purely institutional, I think. Unless you are writing chapters of books related to your topics and all of that, then* (yes)*.*

Respondent 8 (interviewed on 16 October 2019):

I think that also it's a pain because the institution is not giving you after you have published. The institution is creating an account. The news that we got from UniZulu, we wanted to cry. They got forty percent out of the publication, and the institution retains the sixty percent. So… what is the benefit really? It's a status, it's a status…For those people who want to go out of this place or to be known…I am Professor da-da-da, so it's good for them. Let them do it.

Respondent 10 (interviewed on 16 October 2019):

…the thing is, as an academic, for whatever reason, we are paid less. There is no premium on being an academic. Well, it is less and less… But now we are not paid a premium, so the incentive to write articles, hold on before I get there. We are no longer paid a premium. A premium now is free time. …And that free time now must be used with research. That is what that time could be for. But since there is no money in that free time, that free time was the pay. What! Are (we) *being paid to do research in our free time? And there is just no reason…the DUT is making money from research grants and every master's completed, and having this done and that done, and every article published. So, they would obviously have to be some sort of pay to justify it.*

I know in one of the faculties they said, we all had a vote, …We all were at that faculty board. And we all had a vote, and we said we need to get paid some portion, whether it is 60:40, or it is 50:50, or there was something…I have not seen anything further (regarding this distribution)*.*

Respondent 11 (interviewed on 17 October 2019):

I am not sure because from signing on, like this permanent contract thing for the three years, there was a notch increase every year, but other than that…So I am going to say nothing.

I stayed permanent at DUT (obtaining a Master's degree was a condition of employment for this respondent)*. I don't know my opinion, but there are certain people that will only view you as being an academic with the research master's or a PhD title. In their eyes, I am now one up.*

Respondent 3 (interviewed on 13 March 2019) has given a very honest response to this question based on this personal Master's journey (which he is still busy with). He says:

> *So, there are people who come to register here in the school of accounting…not because they want to do research, but because they want money. They have heard somewhere that you are going to get a bursary, you are going to get this, it pays you so much, then you can pay for accommodation. There are students that came to me to say that, what if I register this master's and get this bursary, and then pretend as if I am doing it, because there are no examination…there is no…do you understand what I am saying. For me personally, I never got anything from….me personally I never got even a cent from…for six months I didn't have a place to sleep. …When I went to the DUT's grant thing, they said that you must have finished your proposal. There were so many stumbling blocks, and some other supervisors at DUT, they are busy, the structure of our research is to the disadvantage of us as students. They are busy, and they want to know a way forward in what they want. They say they can accommodate so many students, one supervisor. But this person has got this job here, and so many other things. They don't put a limit and say that I can manage these students, four students. Now you have to get a feedback after three months. The scholarship or bursary is waiting for that proposal. You don't have money, you don't have a place to sleep, you don't have food, you don't have this. So, personally I even went to my friend and said that, can I come to bath when you leave, when you go to your job, so that I don't inconvenience you. I come and bath, I can take some juice from the fridge, and then I come back to the library to do my studies. So I can say that in this case, there are monetary benefits, but it also depends on the research, for instance in management accounting, if you do the green accounting, like environmental management accounting, there are more scholarships for those people. I think that it is a scarce skill. So, there are monetary benefits, even DUT has a grant, but it is not easy to get it.*

This very frank interview has allowed me to widen my mind (and heart) to the difficulties that our students (and even some colleagues) are experiencing. Even though there are so many resources to encourage further study, in a country like ours where poverty is rife, basic needs like food, housing and health also play a significant role in the learning experience. We are aware of these limitations and are sympathetic to it in the undergraduate class, but sometimes fail to acknowledge (or recognise?) that these social issues impact largely on our post-graduate students and colleagues too.

5.4.3.3 How can the research environment be improved at DUT?

This question received an array of responses covering recommendations for staff and students. The first issue that was raised among most of the respondents was a suggestion that research and teaching interests should be split. Those respondents who had a lower inclination to pursue research especially were quite vocal on this point. The research-teaching nexus was not an area of collaboration for these academics who felt pressurised by the university which added to their opposition of research.

Other proposals included using additional monetary incentives to motivate staff, the use of mentors, follow-through from academic development after workshops and training sessions are held to ensure research output is being achieved as well as a structured means of monitoring staff progress.

An area of concern for most respondents was the ‘red tape’ or ‘institutional bureaucracy’ when it comes to the administration support from the institution. There is currently no guidance regarding FRC requirements and feedback, how to go about commencing ethical clearance (although it was mentioned that the ethics process was clear, and feedback was provided once documents reached the ethics office) and general administration assistance during the research journey. I agree with these comments, having personally had such issues during this journey, albeit in a different faculty. The frustration of being ‘kept in the dark’, little or no responsibility from the faculty and administrative staff with regards to deadlines as well as inconsistent practices with faculty rules from student to student has exacerbated this tension. Many respondents recommended an investigation into these practices and felt that holding people accountable for their

performance or non-performance would go a long way in improving the research environment at DUT.

The most valuable recommendation made by three respondents, although others alluded to it, is changing the 'research culture' at DUT. To my understanding, this entails redesigning the way research is carried out and taught at DUT, commencing with including research modules and practices in the undergraduate curriculum. Other suggestions in this banner include, but are not limited to, designing an implementation strategy that is consistent in all faculties (similar to a policy but at an operational level). This strategy will set out guidelines for staff workload re-organisation, sabbatical leave options, planning options for departments that have multiple staff at different levels of study and collaboration opportunities to increase research capacity, where it is required. Some of these propositions are discussed by respondents below:

Respondent 13 (interviewed on 24 October 2019):

> ***…****we all understand that we have got to improve our qualifications, our academic qualifications. So how do we get our studies going is, I think you need to have a formalised process; where every three months you get a report, and you have somebody who is a project leader, and who actually forces you to do it. So, in week one, or in two weeks' time, you have got to have your…I don't know, your literature review portion of your proposal. And in three weeks' time, then you have most of your proposal done. That type of a thing.*
>
> *…that is what I think is needed. And it is really a mentor, we don't understand what to do, you go to that person and you talk to them. Remember that question is…there is a lot of interpretation as how I have specified it. Because there is the qualification aspect, versus the research aspect. Now if had to answer only on the research...Let's assume that I am a doctor, and the question states that, how can the research environment be improved? Now that is a very difficult thing to get. Firstly, DUT culture is dead. Nobody wants to work with anybody else. Why? Because it is just not stimulating. There is no fire that is going off. There is no juice, no, what's the word…. joie de vivre, there is nothing*

special…there is no passion. Everybody comes in, Hi, howzit, and goes off… so how can the research environment be changed, I don't know, maybe just stems from the tone of the organisation and the culture…

…But I won't work with you, because I don't trust you. you know in my department, the only thing you did was bring me down, and the only thing you wanted to do is just make sure that I fail. So why would I…that's the issue…

In that last paragraph respondent 13, is referring to the toxic relationships that exist among what outsiders perceive to be colleagues in the same department. An academic studying for a higher degree is sometimes perceived to be a threat. This is something that must be avoided at all costs, and DUT must intervene in some way to ensure that collegiality and trust are some of the virtues that are upheld in an academic environment.

Respondent 14 (interviewed on 28 October 2019) had a different view when she began answering this question. She was grateful for the support she received saying:

…And I said to myself, that if I look at other institutions, DUT in terms of the support that we get from research office here etcetera. we are very blessed to be honest with you. If I have looked at other colleagues that I have looked at with other higher education…

However, she is not a DUT student, but currently completing her PhD at UKZN. She continues her thoughts on improving the research environment at DUT as:

Yes. So, DUT staff are very blessed in that they have got lots of support available from the research office. I think the only thing that I would say is a challenge is to change the mindset in terms of how we do things. Because if we want our research to be in the same level as a traditional university…their structures and processes are different. Where they would allow staff time off. For example, you will teach for six weeks, and that is it. You will have a teaching assistant. So those kinds of practices they have. Those are the kinds of practices we should adopt. Because for me the big challenge is the time factor. Our administrative burden is too heavy in comparison to other institutions. Even though we are getting the support

to do research on the one side, it's a bit of a balancing act that we need to do because we have got all the support, but then, when you want to take up the support, you have got too much admin duties… So, we need to re-look at the workload in terms of promoting research because currently, our workload is not promoting research. Even in terms of, I want to take ten students and be their supervisor or co-supervisor because I am doing PhD at this stage, so I can co-supervise. That is not regarded as part of your workload. So, I would be taking on ten students, with no reduction in the load. No monetary reward as well. So that actually puts a dampener on staff, because let us be honest, supervising a student is hard work. And so, it is not counted in, so somewhere in the workload model, we need to factor in and make the environment easier.

…for example, at UKZN, their cohort system is very useful, which we should be having within our faculty. Also, as spoken about, the teaching relief, the marking relief, teaching assistants, that helps tremendously. Obviously, they have targets that they have got to meet, of their articles published. So, the minute we start implementing that, we will see our staff wanting to do more research. Because they will see the rewards are good."

5.4.4 Teaching and learning: How will meeting the research requirements for research output impact on the academic practice of teaching and learning?

This teaching and learning segment aims to combine the research experience with classroom practice. Accounting academics are comfortable in their teaching space, but these questions in both the short questionnaire and detailed survey, scrutinise how a practitioner who has conducted research in some way can bring what has been learnt into the classroom to share with students. All the respondents except for two, have completed or are busy with their Master's degree. Some respondents have completed or are in progress with their doctoral degrees. These questions interrogate what impact research has on the teaching and learning process. This third research question was expounded on by enquiring:

5.4.4.1 What type of accounting research informs your teaching?

Respondent 4 (interviewed on 14 March 2019):

> *I think that I would look for things that the students can relate to, and then also in terms of the syllabus, like I mentioned leases. I mean leases, leases are a FA3 topic, its relevant.* (So practical examples impact on the curriculum?) *Yes.*

Respondent 2 (interviewed on 13 March 2019):

> *For me, research is looking at the latest textbooks and seeing what they have to say about a topic…say there is a change for leases. for example. You could call it research if you like, but you could also say I am keeping myself up to date. The difference between keeping yourself up to date and research, I suppose is a fine line. I do not see it as pure research, but more keeping myself up to date.*

Respondent 3 (interviewed on 13 March 2019):

> *"Ok, what I found is that because I do a lot of reading, … most of the research that has been done is not really helping the academics to teach in the classroom. So, if you see in the classroom, we do accounting, which is needed by the companies. But in most cases, you will find that someone is doing research in terms of the accounting education, to put it in that way. It can help, that research is helping to some extent. But it is not really about the content. If for instance there are researchers that…if the student is saying what is the difference between IFRS and conceptual framework? A student can ask that question in class. There is someone who can end up being a doctor* (Completed a doctoral degree)*, but without noticing that, because of the area that they have focused. It is maybe out of the area of accounting. That is what I am trying to say. So, I feel like academics should, even if they chose whatever topic that they choose because if I choose a particular topic, and say that my topic talks about the analysis of a financial statement, do I worry about all the other areas of accounting?*

We should have this inter-disciplinarity in accounting… So, I think we should do research as well in terms of what we teach. Yes, what are the changes. If for instance there is a budget speech, what are the changes in the tax brackets, and how do those concern what we are teaching in the classroom…. Because they feel like I am doing accounting, so I must not worry about commercial law economics. But when you do your postgraduate, whether it is your MBA, whatever, you are going to come across these things. (You need to have a sense of the financial world around you?) *Yes, it helps me a lot even in my research. …I have realised a mistake that I have made before. I did not do proper reading. I thought that research is like any other module; it's like course work. So, I think that these are the other important things that should be looked at."*

Respondent 14 (interviewed on 28 October 2019):

For me the whole research process, you know from start to end, allows you to think critically. It allows you to look at a big project and try and fit things in, allows that critical thinking, the analysis and interpretation, evaluation. All those important aspects. Do for me, I don't really think it needs to be specific to an area. So, long as you are able to go through that whole research process, it has developed your thoughts…your thought processes to another level. So, it doesn't have to necessarily have to be, I've done research in education, then I am able to teach better. Not necessarily. You have got to go through that whole research process, and that is what I think research should be preparing us for because I am sure if you look at the NQF level nine and ten, the National Qualifications Framework, they have got specific outcomes in terms of what you should be able to do at a master's and at a PhD level. So, I don't really think that it is topic-specific or discipline-specific. It is a matter of you being able to go through the entire research process, that develops your thinking to the next level. And because you can now think at that level, it informs your teaching.

The respondents who came in with practice and industry experience, generally felt that research from the field was critical to bring into the classroom:

Respondent 15 (interviewed on 7 November 2019):

> *I think that you will have to…you will have to practice it; I think…Yes, practice, from your experience and knowledge because how well you can lecture it, will depend on your practical experience at the end of the day.*
>
> *Well, it would be your updates really? ...Updates given in terms of statement* (an Accounting IFRS statement update issued by the IASB together with interpretation notes from professional bodies such as SAICA and SAIPA)*.*

Respondent 13 (interviewed on 24 October 2019):

> (If it is) *teaching in general, then, in that respect you need to just rely on the general academic research that is going out from education. However, where it does get specific is where you actually need to understand the challenges of students when you are following an accounting-based discipline and for that, you have to look at matric, and how they have prepared from a school level. And then you have to look at how we keep…there is very specific accounting-based education research that needs to be done. There is. Because the discipline itself is very abstract. And you need to tie up abstract concepts to something very practical. And what is currently happening is that we are just getting academics, who do not have any practical experience teaching students. So, for example, they can't tie up how you actually do a recoupment against tax calculation to what actually happens in practice to give that students.*

Respondent 8 (interviewed on 16 October 2019):

> *Between practice, and theory, an egg and a chicken …What comes first? Theory, because from theory for me, theory I need to have an understanding. Then that understanding will help me to practice. So, for me as an accountant, I will look more on theory.*

The younger academics had other suggestions as indicated below:

Respondent 10 (interviewed on 16 October 2019):

I actually, I think probably technology…because of the millennials. Because of, I think mainly, it's because everyone does want a free education, if they could help it. All right. We know that it is not strictly a possibility and the system, unfortunately, is not perfect. And taxes pay for that. So, my game plan is to make education cheaper, with the same level of difficulty. And I think that technology helps with that since most people have a smartphone, even in a third world economy…If they interact in the classroom in this way, then I promise you, (they can be) *doing an assignment on that same phone. So, I think technology is great for education. But I know that it should be actually used for assessment, rather than delivery.*

Respondent 9 (interviewed on 16 October 2019):

I think that is a very difficult one to answer. I think your environment and your surrounds and your students, and who you are teaching, and what you are teaching, all answers…it's all questions that need to be answered. I don't feel like it's one specific thing. You can't say… if you do accounting education research, it's going to be a good thing for your teaching. I don't think that it is that. I have students who don't even talk your language, and then you are teaching in English and they don't know how to write a sentence in English.

So, it's not necessarily accounting research, but it's a general knowledge.

The conversation that preceded this was a discussion regarding how students do not realise that everyday things that occur in the business world have a roll-on effect on how information is reported. Their general knowledge and just a *laissez faire* attitude when we ask them to keep updated with these matters are distressing. Our dialogue covered issues such as change in interest rates, foreign exchange fluctuations and the impact on the rand, the perception of South Africa's political status and its impact in financial markets. These are issues students will be confronted with in the real world and these are the general attributes that our university wants our students to have. She continues…

Respondent 9 (interviewed on 16 October 2019):

> *It's a cultural thing, and it's a country thing. You can't compare us to someone else or something else when where we are coming from is different. And as much as…I am just thinking now, where do you also find that balance because in my research, one of the tools that they used to decolonise, because that's what I am basically doing, I'm doing the decolonisation of the accounting curriculum, without using IFRS. So how do we decolonise without using that IFRS?... Yes, so how do we lose that international mobility, but still decolonising it and becoming…and I mean there is so much research about instead of decolonising but Africanising and this and that, but when you ask a student how do you want to be taught, and they say English. Yet if you do research it tells you that one of the tools to decolonise is to communicate in their language.* (But English is international language of business.) *So, here you say an academic environment or body is screaming for decolonisation, yet our actual students, however, don't want it…*
>
> *In the real world, it's not about these ideals of what sounds nice on paper, it's what's in reality and why does anybody come to study? They come to study to get a good job and they study to get a good job so that they can make money. Now they feel like if they are being taught in a language like how they are being hindered by not being able to be mobile. So where do you find that balance between satisfying our research thirst, and also keeping it true to our students? That's the thing that I am having* (that is what I am struggling with).

5.4.4.2 Does a good teacher need to conduct research and why?

This question had four respondents answering no (27 %), eight (54 %) answered yes and two (20 %) were sitting on the fence. It must be highlighted that the word research was interpreted differently by different candidates, some understood it to mean academic research like the question intended it to be, but other respondents understood it to be professional updates and commentary on issues of practice. Their interpretations are apparent from the responses given. I want

to first indicate one of the responses from the academics who did not commit to a yes/no answer:

Respondent 7 (interviewed on 15 October 2019):

> *I think that it depends on the actual individual. Personally speaking, I think that it actually helped me, because it is not about the teaching aspect, it's about your mind. You are no more intrinsically thinking the way you used to think. If I can compare myself to five years back now, I no more think that way. So, I think that some people find that from their perspective they think that it is research, and you are writing a lot of stuff. It's not like that. It is about how the mind works you do research. Even if you do your chapter one, two, three, your proposal, your mind definitely changes. It does have a positive impact on your teaching ability, it definitely had a positive impact.* (You take that back into the classroom as well.) *Definitely. You are adding to it. And when you look at, for example, when I lectured financial accounts II, if I lectured presentation, it wasn't just walking in there and telling students, this is presentation, you know this is your assets, these are your liabilities, you own this equity…now you explain to them with a different mindset altogether. You are giving them a story from a different (perspective)…because you have changed. Intrinsically you are changed as a person.*

Respondent 7 recently completed her PhD. She is currently completing journal articles for review, a few of which have already been published. Respondent 6 and I went to UKZN a few years ago to speak to the head of the School of Education about registering a PhD study in HE. We were turned down because we both did not hold a Master's degree in HE so we had a find another home for our area of interest. She has over 20 years of teaching experience and is a student-centred lecturer who is passionate about her vocation. She has done some additional amazing work in the faculty in the area of e-learning and assessments and has represented DUT nationally and internationally in conference presentations in this focus area.

The respondents who answered NO had dissimilar themes through their dialogue, each citing reasons for their response:

Respondent 2 (interviewed on 13 March 2019):

> *A good teacher needs to be up to date with IFRS…a good accounting teacher needs to be up to date with IFRS. That is one thing that he needs. He also, if he feels his teaching isn't working as it did, he could speak to his colleagues, for example, but I can't see him going and finding five CC's* (close corporations) *and wading through them, looking for tips to make his work better. I really don't think so. I think he would conduct his sort of work informally with his colleagues, but he would have to keep up with IFRS. So, no… the answer for four, is no.*

Respondent 10 (interviewed on 16 October 2019):

> *I would say, they don't need to, I may be wrong, ok, for me, it has changed, what has it changed? My assessments have changed; the way I teach has not changed from being non-research…master's holder from a non-master's holder. So, I don't think that you need to be a good researcher to be a good teacher. You can be a good teacher without being a good researcher. I know it is not what the institution is saying, but that is my opinion.*

Respondent 13 (interviewed on 24 October 2019):

> *So, if we use the word teach, I don't believe that an accounting academic needs to do research to teach. But I do believe he needs to do research to enhance and inform practice.*
>
> *…the question itself is double loaded because you assume that everybody sitting here is a good teacher. And it also, you see, once you enter the university system, nobody knows or assesses whether or not you can lecture. They can't…. but to get back to what a good teacher is, you must actually have mandatory education that you need to attend every year.*

At this point of the discussion, I pointed out that the university has mandatory induction when staff are recruited. I also explained that the training provides no actual emphasis on pedagogical training. We discussed that we may all be experts in our discipline, but we may not be good teachers. **Respondent 13** (interviewed on 24 October 2019) continued:

> *You see fundamentally where the university goes wrong, I feel, they need to take the vision, culture and all of those varied statements and unpack it into training. Because what makes a very good lecturer is…there a number of different tenants, in my definition. One is, they must be very visual and charismatic people. Take a message and make it so simple that the student can understand it. So, you reduce a complex concept like capital gains tax into three little blocks or four little blocks. But in order for somebody to get there, it takes years of experience, it does. So, all that I am saying is that the university to determine what a good teacher is, starts from them defining what they want out of teaching excellence. Also, we have diverging agendas because we can't fail a student because we are dependent on the funding. So again, the government also needs to get their agendas correct, and they need to say, right, now we are focusing on creating an educated populous. And we fund the university not just based on throughput, but we fund them on the completed product.*

The respondents who answered in the affirmative also supplemented their responses with convincing thought, the most popular being lecturers should be lifelong learners. I have selected three responses to include here:

Respondent 3 (interviewed on 13 March 2019)**:** This respondent has given an informative example of how good teachers (lecturers) are perceived by students:

> *Yes, I agree that… I can see in my research now it is helping me a lot* (in the classroom)*. But most of the things that I pick from that reading, it helps me to understand some of the things that I didn't notice. You know there is something that said that when you finish your first qualification, … (*The higher qualification you have the less you actually know.). *You know the way you talk when you are with the people who have got experience, I notice that when you finish your first qualification, you will have a lot to say,*

but when you go, you will have less to say, because you have to think before you speak.

Let me talk about university since we are doing research because teachers in the university do research… there are two teachers who inspired me to have that student development interest. There are two people that inspired me a lot. And always when I think about quitting and changing career; being an educator as a career, I always think of them…one had a master's… the other one was a researcher because he was giving us more current case studies in our tests. For example, I remember the case of African Bank in 2013 when it nearly collapsed. It was placed under curatorship. So that case study was part of our exam. When we prepared for the exam, we went to question papers like other typical students. But he was not doing this academic research. He was reading news, journals because I even think of the…in his study guide if I can say, there was a theory by Modigliani, one of the seminal authors in the capital structure theories. So, Modigliani and Miller, he had that. He also had the Gordon Growth Model, which is the dividend growth model that is used in financial management. So those people, that were in those study guides are the seminal authors if you have to consider financial management. So, I can say that that person was a researcher. …The other one did not have a master's at the time, but she was very good because of the passion, and also simplicity as students, we don't like complicated stuff. So, because of simplicity, caring, passion, you know those qualities. Students, sometimes they don't really…they like that you have that information, but also, you need to be passionate. If they ask you, like yesterday, they had so many questions coming up from my students. There is a point that you have put there that sparks (the interest) *from the students. Then you must enjoy that. But if you do not enjoy that, … you are not in the right place.*

Respondent 9 (interviewed on 16 October 2019) agrees that a good teacher should conduct research but qualifies her answer as follows:

…to a certain extent yes. But I think everything has its own place. Conducting research in your own personal capacity for your own personal growth, I don't think that it necessarily has its impact on your teaching,

however, it does change your mind. You do see it when you are setting those guides or when you are creating those questions, it makes you more aware of plagiarism and just your whole manner of right and everything else. I just feel that it does influence your teaching, but I don't think that it has a direct impact in your teaching.

Respondent 8 (interviewed on 16 October 2019) talks about research within the discipline that is not academic – it is the reading that an accounting academic does to be up to date with all the new developments in the field. She distinguishes this from "the one that is pushed down our throat" alluding to the pressure that accounting academics perceive they are under in order to produce outputs.

Respondent 8 (interviewed on 16 October 2019):

The good teacher does, does conduct research, although it is not necessary…although it's not the one that he has published. It is done every day, but it is not published. So, this particular one right now, that is pushed into our throat is done. And if you look at it, the scale that it is being done at, it is very small. So as an indication that it's really not a necessity. It's not a necessity.

It may be in the research area that you are interested in, but it may not be matched to the subject area that you are teaching.

This last point is something that was not brought up under this question by any of the other respondents although it was spoken about by most respondents when they discussed their own research journey. In an undergraduate accounting degree, there are four majors – financial accounting, management accounting, taxation and auditing. Practitioners who complete articles must be exposed to these four major areas during the period of their traineeship. These four majors are taught in the accounting cluster at DUT. Some academics employed at DUT will be teaching in a certain department, for example, taxation but may be studying towards a higher degree in their area of interest such as auditing.

This has been the case in many of the respondents interviewed. Some respondents have had to venture out of these four major subject disciplines to disciplines that are related just so that they could complete their studies. My own PhD study is a case in point. As a reflective practitioner, I constantly ask myself

how this PhD in Leadership and Complexity, which is far removed from the discipline of accounting and my practice as an accounting academic is going to have any impact in my classroom. I have, in a sense, had to compromise – declaring in my proposal that I plan to increase leadership capacity stating "this will be done by providing insights into the contextual relevance of research as expected of academics in their pursuit of new knowledge and the relevance of this new knowledge as a feedback into the curriculum reform process." I contend that many of my colleagues have had to grapple with a similar dilemma in trying to marry their area of academic interest to the discipline they teach.

5.4.4.3 What should take preference in an accounting academic's work life- teaching or research?

This question got a unanimous response from all the respondents interviewed. All the respondents felt that as an accounting academic, teaching should take preference. However, listed below are some of the respondent's views describing how research can be included:

Respondent 2 (interviewed on 13 March 2019):

> *I think that the majority of the accounting academics who work* (at DUT) *focus on teaching. There are some who have an interest in research, and there is a role to play there, there's nothing wrong with that being his or her dominant area, but by and large, the average typical academic in accounting would be more involved in teaching and research.*

Respondent 1 (interviewed on 13 March 2019):

> *…at the end of the day, teaching for me personally is an important factor because if I am not able, or if I do not understand my syllabus, improvements in my syllabus or updates in my syllabus, I am not passing it down to my students, then that is going to be a problem. So, teaching yes, it is important. Research to an extent, because I have completed my master's, my personal view is that I do love research, and everyone in our faculty is like it's a big hoo-ha conducting research because I think that the manner in which they have asked us to do research is a bit concerning. You are now forced to do your master's; you are forced to do your doctorate. You are not saying…you know what, look here, go and do your*

doctorate, or go and do your master's, write an article. You are now given an incentive for doing that. I think that the manner in which research has been brought on us is a bit concerning.

Respondent 5 (interviewed on 8 October 2019):

It should be both. Like I said, when you are doing research you get deeper understanding of, and you always have the current information. Like in our discipline, you know things are always change, now and again, we should always have those. And that can only be acquired through research. So, I think, both.

Respondent 13 (interviewed on 24 October 2019):

Teaching definitely. And to cut a long story short, we are in the business of training professionals. So, research is not going to enhance that. It is definitely teaching. Hopefully (we are training accounting professionals)*, and to be honest we…what the market wants are not people who can theorize about things. they want people who know and can do. So, the market dictates.*

Respondent 7 (interviewed on 15 October 2019):

I think it needs to be a balance of the two because I found, you do your research, and it doesn't necessarily that, ok, fine, I have done my research, I don't need now to prepare for lectures and go into the lecture and deliver content… I do not go into a class without preparing for a lecture. Even if it means quickly going through the illustrations, by putting down little questions just to probe students thinking, and to show them, guys, the whole programme…and this is what I found so useful about research. It is looking at the whole diploma that they (are) *doing or the whole degree that they are doing, and saying, that this little aspect that we are dealing with, fits in there. It is going to help you do this. When you are out in industry you will be able to do that. So that for me is how we should be teaching. But unless you have sat down and mapped out where it fits in, so the*

research and the teaching go hand in hand. You can't really separate the two.

5.4.4.4 Are research/teaching activities in competition or can they inform each other?

When this question was asked, I had to qualify why this question was asked as it was -- these are two activities that we need to engage with as accounting academics but they are competing for our time and attention; is it possible that they can inform each other, must we separate them as two distinct activities that are not mutually exclusive? Can we use what we learn from research for teaching, and what we learn from teaching to conduct research? These were just some of the background ideas that I asked respondents to give thought to. However, two respondents were vociferous in the way they perceived this relationship between the variables.

Respondent 8 (interviewed on 16 October 2019):

> *Yes, in fact, they are one hundred percent in competition. They are one hundred percent in competition because you are trying to; number one balance the two. Of which, like you said earlier on, the one* (teaching) *has been suffering now, because of research. So again, going back to the institution, what I said earlier, if the institution could have a way of supporting, we wouldn't say that they are competing. There will be a way of making each one of these two work on its own, and its own time because we will know that at this point, you are busy with your research. So, you won't be using these resources for other one. And then when you are done with this one, you are going to come back, and go on with your whatever. So, for now, it's just a competition. One wins, and one is suffering because they can't be both winners. One has to win. Like even when playing soccer, one team wins.*

Respondent 9 (interviewed on 16 October 2019):

> *I think that they are distractions if you have to do it… if you are doing both as an academic. They are competing for our time, and they are competing for our attention, and they are competing for our focus. And you cannot…it's hard to say, because I find them competing. Because of where*

I am right now. I can't read an article, there is a student coming in my room. I can't read, and I and write a page at work, because something adminy (administrative) *will come up. I must run to somewhere else.*

The following respondents were more amenable to a compromise relationship between research and teaching:

Respondent 2 (interviewed on 13 March 2019):

I think they do compete for time; they do compete for resources; I think there is no doubt about that. And then there is also the fact that one hand washes the other. So, it is a happy competition.

Respondent 4 (interviewed on 14 March 2019):

I think that one would like for them to inform one another, definitely, that's the ideal. But I think it is a balancing act though because like I am saying, my experience was quite a positive one, and that I feel that certainly the latter half I was supported, and I was helped by the department. But if I had not had the help, it would have been difficult. And then you could say then that there is competition. (So, you had to prioritise one over the other?) Y*es, and even though I felt that the department did support me, I mean, there were times like my time table did not have lectures…but the next thing would be some meeting or something would be called, and then I would think, there goes that Thursday. So, it is a bit of a give and take.*

Respondent 6 (interviewed on 8 October 2019):

I don't think that they should be in competition. I think that they should support each other. It's like a husband and wife team… Research is part and parcel of each other…I think we all have a time constraint. Unfortunately, with family and everything as well. So, as I said, everyone won't take to research. It depends on what your passion is at the end of the day. I think I mentioned earlier, teaching and learning should be the core business. Research should just support it. Should just be that part of it.

Respondent 7 (interviewed on 15 October 2019):

> *They should inform one another. They have to inform one another. They are both academic activities, and if we have the attitude that they need to be in competition with each other, we are not going to get anywhere. If they inform each other, then you are to identify problems in either aspect, and you could find a solution from one, that fits into the other, and the other fits into the other.*

Respondent 10 (interviewed on 16 October 2019):

> *They are in competition with each other because of time and incentive. Because time and incentive go hand in hand there. But they are obviously complementary. I mean, so it is a dual thing. Yeah, it is the fault of the institution's reward mechanism, not them batting heads. They would only benefit one another if they value teaching, they would value- creating incentives to research because research informs teaching, yeah.*

Respondent 14 (interviewed on 28 October 2019):

> *It has to be a marriage between the two. They have to inform each other. You can't do one over the other. That is what I found to a large extent. And I think this is because as I mentioned, we are growing our own timber. So, these students* (who are now being groomed to be accounting academics) *that have come from our diploma and etcetera they are in a very difficult predicament because they do not have a teaching background, they don't have a practice background. So, what that results in is a vicious cycle.*

Respondent 15 (interviewed on 7 November 2019):

> *They can inform. If you are doing research, as I said, if you are doing the informal one* (updating your professional and technical competence)*, you need it for your teaching. So, that would be a direct relationship. Indirectly if you are updating anything in research* (academic research) *yourself.*

5.4.5 Curriculum reform: How will research impact on curriculum reform?

Research methodology is currently included in the accounting curriculum in the B Tech offering. Currently, all students in the accounting cluster are offered this module as a semester course. It entails completing course work then completing

a twenty- to thirty-page mini-dissertation in a topic of their choice that is related to their discipline. Students are introduced to academic writing, information literacy, referencing (manual and end-note) as well as given a run-through of the writing centre based at DUT as a student resource if students want to use the service. This course offering will change in 2020 when the B Tech is phased out and the Advanced Diploma (NQF Level 7) is being offered. There is no research component in the Advanced Diploma offering. The Postgraduate Diploma (NQF level 8) will have a research methodology component and is in the process of being curriculated. The rationale behind including a research component at this level of study was that at the Master's level (NQF level 9), supervisors have commented that the current cohort of students possess very poor research methodology skills. It has been recommended that going forward, those students that are admitted to the Master's programme must display a strong research background. Supervisors are loath to coach students in basic research skills.

There are a few undergraduate courses which include research activities in their courses. Nonetheless, by and large, academic writing, argumentative reasoning, reading, critical arguments are all excluded from the activities that research requires a student to engage in. Accounting professional bodies, in their professional qualifying examinations, have such a large volume of technical content that is tested, and research in an academic context is not required for examination purposes. Conversely, the university graduate attributes were developed from a report commissioned by Higher Education South Africa and the South African Qualifications Authority on graduate attributes expected from the perspective of employers authored by Griesel and Parker (2009). DUT developed these graduates attributes commencing with a position paper drafted by Sattar and Cooke (2014), ratified by senate and included as part of the 2015 - 2019 Strategic Plan of DUT. These graduate attributes are now included in all module descriptors and I have included the section applicable to Financial Accounting 3A module descriptor:

- "Critical and creative thinkers who work independently and collaboratively. DUT graduates are proficient and competent in their discipline – displaying their problem-solving skills, resources and abilities at their disposal to enhance their results. Being exposed to a heterogeneous mix of students

allows a DUT student to accept all members of a team or to work alone to achieve a common goal.

- Knowledge practitioners: A thorough working knowledge of recent accounting, taxation and auditing software that students have been exposed to as well as a theoretical knowledge of the principles behind the accounting/auditing standards and fiscal law is advantageous in the field. A DUT graduate has been exposed to these technologies and theory in their coursework.
- Effective communicators: Exposure to oral presentations and group work in undergraduate and self -study assignments have enhanced student's presentation and communication abilities.
- Culturally, environmentally and socially aware within a local and global context. The ability to work well in a culturally diverse team at an accounting/tax/auditing/financial management client consult will stand a DUT student in good stead, in terms of opening up opportunities for leadership and promotion.
- Active and reflective learners. The awareness of the socio-economic climate of the country, and the world we live in, the state of our environment, political and religious issues are all matters that academics encourage students to discuss and debate in the larger academic arena of the University".

The graduate attributes are expected to be embedded in our curriculum. My understanding of this is that we are not specifically teaching each of these as an outcome, but that these attributes are tacitly being implanted in the mind and actions of our students as they study and observe during their learning experience. I feel this is demanding and assuming much from the student and the academic in a large class within a constrained timeframe. These attributes could be tested in a manner similar to the way pervasive skills are tested in practice – by a training officer when an incumbent has signed on for a training contract. This allows for a larger scope in terms of testing the incumbent while at a client, observing verbal and written skills, culture awareness/diversity tolerance and teamwork as well as offering managers (as training officers) to gauge their critical thinking, reflective thinking and leadership skills. The curriculum does offer

a limited opportunity for a student to learn these skills, but there is a means of testing whether a student has mastered these before he leaves the institution.

The respondents were asked two questions with regards to curriculum reform. Their responses differed based on the level they taught at, their personal research journey, and their personal experience with what industry requires. It is obvious that those academics who have never worked outside of DUT have no knowledge of what is required of a practitioner or how research is perceived in an accounting practice. Further, it is my view that as accounting academics, we are largely training practitioners, a very small number of our students are going to join our ranks as fellow academics and researchers. A few of my colleagues concur with this view.

Curriculum reform is the last area to be examined, and was interrogated via these two questions:

5.4.5.1 Should research be included as part of an accounting student's syllabus? At what level and why?

The following three respondents feel that research should not be included in the undergraduate curriculum at all, and in the post-graduate curriculum only if a student is pursuing an academic career or has an interest in research.

Respondent 4 (interviewed on 14 March 2019):

> *I would say that at your undergrad level, I would probably say no... that's just my opinion. And then once they move beyond that…see if you say you are going for a more professional…like if they are wanting to write this type of exam…*
>
> *…I think if they are going for a research route, or becoming an academic, then it does need to be* (compulsory)*. But I think if we are just producing professional graduates, then I do not think so.*
>
> *I would say so* (for postgraduate).

Respondent 6 (interviewed on 8 October 2019):

> *I don't think from a curriculum perspective; it depends what level (*NQF) *is requiring. You know that your advanced diploma* (Advanced Diploma NQF level 7) *does not have any research. And at my PGD level (*Postgraduate Diploma NQF level 8) *doing a research project for six months only. I have put it at a very low credit, I think at 12, not sure, I don't remember it. But I have put it there only for students who plan to do master's degree. In my opinion, there is no need for it. I have kept it watered down similar to the BTech research, a pure project with a context of research and a literature review and research methods. Very simple, just to give them an introduction… a basis regarding…yes, of what is research. In the event…because remember, you have to compare an apple for an apple, not an apple to an orange. How many students are actually going to actually do a master's degree at this institution, or anywhere else, and how many are going to be going into industry? So, to me, it was more for those who…it was 10 students out of 60, that we actually have, that go into a master's. The fifty are going to be going into industry after the PGD, even Advanced Diploma. To me industry does not want your research, you can keep your research, they want you to be on the ground and being competent. So, for me, it's just about those that plan that path, minority, I think.*

Respondent 13 (interviewed on 24 October 2019):

> ***"****No. I think again, it boils down to…look, do you want me to answer this in DUT context, or do you want me to answer it in a different university?*

Interviewer: (I want you to answer it in a DUT context, and in the context of this faculty. In our accounting cluster faculty. This discipline)

Respondent 13 (interviewed on 8 October 2019):

> *Unfortunately for DUT, although you have a department accounting, department of CM* (cost and management accounting)*, department of tax*

and auditing, we are not generating auditing professionals or tax professionals. So, if our mandate was to release these types of professionals, research has no relevance. Unfortunately, within our departments, we are more geared towards the academic profession progressions opposed to the professional progression of the student. So, in a DUT context, because we are more geared towards the academic aspect of things, research then becomes irrelevant. Because to do your master's you need to have your Advanced Diploma. To do your Advanced Diploma…you need to have your postgraduate…. (realises he has made an error) *to have you post grad, you need your advanced. So, therefore, research has to be built into that in some way. Because we are doing an academic progression. So, the answer is, it depends on the institution. If the institution is pursuing academic progression, then yes, research is relevant. But if you have institutions that are geared to developing professionals like UPE* (the University of Port Elizabeth now renamed Nelson Mandela Metropolitan University)*, they run an accredited CIA* (Certified Internal Auditor)*... internal auditing programme, in other words, affiliated with the Institute of Internal Auditors. So, in that instance, research is not relevant. So, it is mandate driven, you know.*

…but again, it boils down to what is the faculty's vision; what is the DUT vision? Do you want excellence in research, or do you want excellence in professional? Do you want people that are work-ready?

…what I am saying is, we at DUT have not decided what we want to do. Do we want work-ready graduates, because that was a buzz word about six years ago? … Or do we want, what? Academics? I don't know. That is where we are floundering.

Respondents 7, 10 and 15 were indifferent about research being included in the undergraduate curriculum and felt that having a research component in the Postgraduate Diploma, where it is currently situated was the right place for research to be.

Respondent 2 (interviewed on 13 March 2019) felt that only students who wanted to pursue the academic route should pursue research. His response was:

> *Ok, if the student wants to be an academic, there should be a research methodology component. If the student wants to be a practitioner, putting in research is not going to help him, so I would leave it out.*
>
> *…They are fine* (Students who do not want to be academics but want to study at a higher level)*. I've got no problem with that. You have got to remember accountants are not good at writing stories. Accountants are good at numbers. So, anything that involves writing stories, accountants will do badly in. So, if you put research methodology into one of these, at a low level, they will really suffer. At a higher level, they will still struggle with it, but it is still possible if it has to go in. If it has to go in, then it must go in as late as possible.*

Most of the young academics who were involved in research themselves felt that research should be included in some way or form in the undergraduate curriculum. From the dialogue, I have gleaned that many of them struggled with academic writing and reading, and felt that if some of this was introduced to them as students, even in a small way as an undergraduate, it would have been a skill they could have honed in on as they moved forward with their studies. These are some of the responses:

Respondent 1 (interviewed on 13 March 2019):

> *I think that research should be introduced from the first year. As it builds their ability to do research. …Not all students are going to become accountants. But if you introduce them to research, and they build on their knowledge of research, they tend to like research, and will pursue other qualifications at the end of their post-grad qualifications. In terms of going to master's…. students are shocked that we are offering a master's in accounting… and wanting to register for this qualification, because they feel like their current qualification that they have is not suitable. And pursuing a master's will benefit them in terms of their knowledge and understanding of the subject. Having a qualification at the end of the day*

is not going to secure their chances of employment. Let's be honest about that. They are competing with various markets and various students from different…

And obviously, and the university, it provides another avenue to generate income.

And also remember, what does that also create, having a research background. What is research? Critical thinking in terms of identifying the problem and finding a solution. This mindset or this ideology could be taken into a job interview. It makes them the cut above the rest, in terms of the guys that they are competing with.

Respondent 8 (interviewed on 16 October 2019)

Research, in fact, is not for everyone, and if we bring it into our programmes, we will be bringing in form of assignments, not talking about research as research, but talking of an assignment, where the students actually have to go and get the information from the library. So, they should have the understanding of…they will need to know how to reference, they will need to know how to prepare a list of references. So, even for proposal purposes, when they do the proposal, not for studies, but for the business, they also need to have references there. So, somehow, we need to bring it in. Not at a very large scale, at a very small scale… like academic literacy…Some of our ECP students are doing that...but immediately when they join the mainstream… it's gone.

Respondent 14 (interviewed on 28 October 2019):

I like that question because for me I have always felt that that should be done from the time they reach us. Because, you know if I think about back to the ECP students when we did that integrated project. And that integrated project had an outcome…it had a level 8 outcome, and people said to me, exit outcome for first year? But that is where we should be starting. So, if we do a bit of research; the academic writing, how to do referencing, plagiarism, all in first year. Little bits at a time.

So, whatever we do, whether it is an assignment, we give them a taste of what they are going to be doing in research. Because I found, even in

BTech level, our students…because my BTech classes has got to do case studies. They do case studies this particular semester. There is no teaching, it is integrating everything that they have done from first-year to fourth-year module one. And they hate it because a case study can be anything from five pages to twelve pages. Well, the past exam papers were like twelve pages. It can be any topic. And I found that they battle. They can do calculations, to show that we have been emphasising teaching calculations. That is all that we have been emphasising over the years. When it comes to the decision making and report writing, they cannot write a report. And just to show how they battle, I had done a session with the students, where I said, you know what, your report writing is pathetic guys, we need to get it up to scratch for tests and exams. So, I would say to them, ok fine, if you are looking at how does a long-term decision-making impact on short-term and vice versa. Can you go to your textbook? Can you read first about what it speaks about because you can't write if there is no basis for your writing? So, they read the entire two pages. I said now, I am giving you five minutes to write down, creatively write down what you think is important. So, from what you have read, we call it free writing, to write on what you have read. Do you know, I walked around the class after five minutes, some students had half a page, which was good. Others had like two words. Others you could see how uncomfortable they were because they wanted to talk to a friend. They wanted to do something, but they didn't want to write. And that shows me because we have introduced it too late… if they had done that from level one, in let's say, all of their subjects, ask them to do writing, and free writing for five minutes, they will get used to the fact that they need to write.

At this point in the interview, I came back into the conversation and said:

And I think that this is important in our curriculum renewal process because it should be a dynamic thing. It shouldn't be like we are done with this diploma now, let us move on to something else. We should be reviewing it every year and saying, you know what, I think this is possibly missing, and perhaps this that we are doing is really not necessary anymore. They know most of this stuff. So, we should be able to adapt our curriculum for

these changes and it should be done in a quicker way than the system is currently doing now.

Respondent 14 (interviewed on 28 October 2019):

Exactly, you know when we sat at the CIMA conference, and they were talking about the Fourth Industrial Revolution. And we said that our diploma has just been accredited, and the scary part is, it is outdated. It has just been accredited. We are running with it next year, and it is outdated. So for me, even the process that whole accreditation process, there is an issue with it because with the way in which technology is progressing so rapidly, by the time, if it takes two years for programmes to be accredited, before the two years, the programme is already outdated. So, we need to, and maybe that can come through in our teaching. Because sometimes it can be very difficult to make sure that your programme is up to scratch with the changes because we don't know what changes are going to take place. But the way in which we deliver it, I think is the key. As we see, because I remember at one particular point last year, we had that listeriosis scare. and we just worked it into a case study. Because you being experienced as well, you can bring that back into the classroom. But sometimes staff have got content to cover, and they cover the content. How the content fits into the real world, it is not part of what they need to do? It is not part of what is written down there. So, I think that is where we need to be, you know in terms of integrating everything. And I think for me, what needs to happen, our first-year lecturers, second-year, third- and fourth-, we need to sit together and say, guys…And I would say, for me, research allows you to adapt and change…You already uncomfortable. And it is something that you have to finish [laughter].

5.4.5.2 CPD requirements of most professional accredited bodies require its members to update their knowledge. Do you consider this research or work preparation as an academic? Discuss.

When completing a CPD submission, practitioners must log in hours spent for webinars and conferences attended, professional magazines and other

correspondence that provide updates which are read as well as any other reading or knowledge enhancement with the requisite evidence. Academics who are professionally affiliated often claim that the CPD hours spent is research, while others contend it is work preparation as good academics need to be up to date in order to be academically sound. Most of the respondents answered this question as "both" – meaning CPD hours can be research and work preparation, however, most respondents alluded further that although they can be categorised as both, it was mostly work preparation.

Respondent 2 (interviewed on 13 March 2019):

> *Well, I do not see it as research work, I see it as preparation, as an academic to keep up to date. Also, it's for…its mainly for practitioners that this whole CPD came from. It was here to benefit practitioners; it wasn't here to benefit academics really. So CPD is a good thing. It helps practitioners. There is no doubt about that. I find generally to get or to comply with CPD as a lecturer, you just have to say that you are a lecturer in accounting and then they go away.*

Respondent 4 (interviewed on 14 March 2019):

> *I think, so say that that is research, I think people are pushing their luck. I know that we have staff that have argued this point, that oh but we research all the time because we have to be up to date… I don't know that you can really say reading an article or accounting essay is research. I think we have tried to push our luck in the past, but if I'm really honest, I don't think that it is… you are getting that from going to these update seminars, reading stuff, and accounting essay or whatever the magazine is. It might springboard to something. So, you might attend a seminar or read an article, that you end up doing something yourself, but I think reading an article in a magazine, I think we are pushing our luck a little bit. To tell the dean that that is research, I don't think he would buy it.*

Respondent 6 (interviewed on 8 October 2019):

> *I think that it is work preparation, partially research. Actually, it is part of skills development. I was told that CPD now, as staff, we need to get it from skills development. So, we need to attend these things, conferences*

or seminars or workshops, wherever possible…And if I need to budget for it, I am going to definitely do that, because it is skills development at the end of the day. It's for all teaching and learning, which is imperative for our students. Yes, research is there, and we can learn from it, and take out a topic and do a PhD or an article, but at the end of the day, our core business is teaching and learning.

Respondent 8 (interviewed on 16 October 2019):

I won't call it research, but it's like broadening your knowledge because it's an update. So, then I sign, and I'm given the points that I attended a seminar. But there is something that I got out of workshop, and it may be something very related to my teaching. So, for me, it's a development. It's a skills development. I am upskilling myself. It's an upskill.

Respondent 9 (interviewed on 16 October 2019):

It's work preparation for the research aspect of academics. I think that as academics, you have two roles. One is teaching and learning, and the other is research. Because as academics if your teaching and learning is students and the research is your presenting in conferences and papers. There are two aspects to development. I feel like the research part is almost for your personal development, and for your personal growth versus teaching and learning which is for benefitting the growth of your students. Whether that continuous development is leaning towards that magazine, or that article or that seminar or that conference, depending on the nature in which it is intended, it will affect which aspect it is preparing you for. And then you are going to get through some things which are completely irrelevant for you. I think that it is just parts of the cycle.

Respondent 10 (interviewed on 16 October 2019):

Well, it depends on the actual seminar or the thing that they are attending obviously. If it is professional, then…if it's related to new developments in the actual field. Yeah, but obviously it could go another way. So, us as academics, I would say academia here, the research we are trying to do is all real-world problems, right. So, we should be attending both. Both

would constitute knowledge which would then relate to research. So, either way, it is always bang for your buck. Because you get new topics and new problems that you can talk about.

Respondent 11 (interviewed on 17 October 2019):

*It could be both, but from my perspective, I see it more as not the research part, but the work preparation developments (*It is an update).

Respondent 14 (interviewed on 28 October 2019):

I would think that it is work preparation. It is not for me the academic scholarship research in terms of how we are used to it.

Respondent 15 (interviewed on 7 November 2019):

I think it is both. It is both because you have to study first and then you have to prepare your work as well. So, it is both, it is not…and if you belong to a professional body, you have no choice but to do the CPD, otherwise, you will not be in good standing.

5.5 Supplementary matters: Additional ideas brought to light during the dialogue

5.5.1 Practice

Some respondents brought up supplementary matters in the dialogue necessary to highlight. The interview with respondent 1 led to the following discussion which brought into account the relationship between what we teach and how it relates to practice:

AR*: …as accountants we are problem solvers. We are providing information that non-accounting people use to make financial decisions. And every situation is going to be unique, every client is different. They are not going to have the same problem. So, the ability for us to be critical thinkers and to find a bespoke solution requires us to think analytically. And research is not there, so there is definitely a gap in the syllabus. It is a skill that as professionals we need to have, I do not know whether you disagree. As much as getting through that syllabus (and it is a very big*

syllabus), is important for teaching and learning, I think that honing in on those skills is just as important.

Respondent 1 (interviewed on 13 March 2019): *definitely…. We create a complete individual. We mould them – we are moulding them from now.*

Respondents 2 and 5 feel that practitioners are not keen on employing students that have a research background. They feel that research have no place in industry.

Respondent 2 (interviewed on 13 March 2019) comments as follows about including research in a professional accounting competency examination curriculum

*If the profession saw a benefit, they would put a research component into it, but they don't, so there is no research component. What influence that has on us, it must influence our stats. Research probably isn't (*influencing our stats).

Respondent 5 (interviewed on 8 October 2019):

To me, industry does not want your research, you can keep your research. They want you to be on the ground and being (technically) *competent. So, for me, it's just about those that plan that path, minority, I think.*

5.5.2 Policy – Workload and leave

There is a DUT policy on study leave for staff completing higher degrees. Provided that staff have accumulated sufficient leave balances, a member of staff may take a maximum of 15 working days of paid leave which will be matched by the institution. These 30 days will be granted when a staff member is completing a qualification.

All permanent staff are also eligible to apply for the UCDG grant via their faculties for Master's and PhD programmes. These grants are administered by the Centre of Excellence in Learning and Teaching (CELT) at DUT and are usually taken up by staff members who utilise same for a lecturer replacement at any given time during their studies. The UCDG grant is given for a period for three years and may be used for other costs such as statisticians' fees, transcription fees, editor's fees, binding fees and other related expenses. Students may also apply for NRF

grants and other funding opportunities via the university grants administrator or via private grant funding.

However, many of these opportunities are only available once the student has registered and has an approved proposal. Many staff members have expressed dissatisfaction with not being allowed time off when they began drafting proposals and gathering data for literature reviews. There is no fixed leave policy regarding time management and workloads – individual staff members would need to plan and manage these with their line managers.

Unfortunately, this has been perceived by many respondents as unfair treatment. Some staff have had a smooth journey with a flexible workload while others have had a nightmare – it eventually comes down to personal sacrifice and time management. As **Respondent 14** (interviewed on 28 October 2019) said, "*it is absolutely hard….in terms of the commitment it requires."*

5.5.3 Collegial Support

Quite a few respondents have alluded to this point, so it was worth a mention here under other items to discuss. As a cluster, we teach similar subjects. The idea is that by third-year or at least by Advanced Diploma level, we want to start integrating these topics so that students get a better picture of what industry requires. However, we continue to teach in silos. It would be wonderful to get together, once a quarter, to discuss areas of interest, planning for the next semester as well as discussing research areas of interest – personal and those of students we are supervising and co-supervising. Some respondents have indicated that their colleagues are too secretive and feel like their ideas will be "stolen" while others truly valued the mentorship and the critique and saw this as a positive stepping stone towards improving their practice.

Much discord exists because staff members are treated differently when they are granted leave – some are still expected to be at the office while others are on full leave with no work responsibilities. This goes back to the leave policy which needs to be planned and managed between staff members and line managers – if that relationship is flawed in any way, then there is bound to be discord in some way or another and either party will feel aggrieved. The introduction of a

performance management system which has been met with much reluctance from staff and unions is likely to further exacerbate this mess.

Increasing supervisory capacity in the faculty is an area that needs attention, so many staff members have been encouraged to co-supervise with peers. An open dialogue with all cluster staff in a friendly non- threatening environment will go a long way in building relationships and fostering collegiality especially if we need to learn from each other during this supervisory peer learning process. Now that many of the faculty staff are well on their way to obtaining their higher degrees, management should invest some effort in staff development in respect of upskilling supervisory capacity.

5.6 Conclusion

When I set out writing this chapter, I did not imagine that it would be quite as large as this chapter turned out to be, nor that it would yield the kind of thoughts and ideas that I have penned out. However, a qualitative study is not meant to simply regurgitate what the respondents have to say, part of the rigour involves me reflecting on what they have said and expressing my thoughts as a reflective practitioner. I have gone back to my notes several times and the colourful post-it notes marking the themes in the transcript notes to ensure that I have included all the details I needed to. I often ask myself if the results from these respondents would be any different if these interviews and surveys were carried out two years earlier, or two years later. I feel like I may have caught this sample at just the right time to get these responses. If I were earlier, many would not have completed their higher degrees and perhaps would be more frustrated and aggressive with their responses. If I were any later, the study would seem irrelevant, as what accounting academics initially felt like they were forced into doing, would have been done and dusted and they would have something new to be irritated about.

The next chapter suggests a way forward, based on the rich picture drawn from the data gathered. I have made some tentative suggestions, even in this chapter, but in Chapter six I shall structure these as an action plan for a learning organisation.

6CHAPTER SIX
REFLECTIONS FROM RESULTS

6.1 Introduction

This chapter brings together the outstanding interpretations and reflections from chapters four and five. Again, I remind the reader to bear in mind the heuristic depicted in Figure 2-1, which I used to integrate the research theories/paradigms for this study. I am going to start with the Checkland's SSM's seven-step cycle for learning which will be used to explain the research process. This process was illustrated in Chapter Four and diagrammatically represented by Figure 4-8. The rich picture of the problematical situation of this study is presented as part of this cycle, drafted from the data collected from the respondents' worldviews.

Leadership in HE has not been defined clearly. Waghid and Davids (2016) cite Juntrasook (2014) who sought to investigate the meaning of leadership in HE. Juntrasook's study identified four overarching meanings of leadership: position, performance, practice and professional role model. However, although universities have adopted institutional policies, they cannot control how academics make sense of their leadership.

6.2 SSM Learning Cycle

6.2.1 Step 1: Identifying the perceived problematical situation

The problematical situation was identified at the beginning of the study as, how do I improve my own practice in the integration of research and teaching, thereby increasing my leadership capacity? In the flux of everyday life in the HE landscape events and ideas such as the transformation (decolonisation, access, 4IR) and sustainability issues (funding, COVID 19) present additional complexities that add turbulence to the "mess" academics find themselves in.

6.2.2 Step 2: Will be perceived differently by people with different worldviews

The three roles are represented by the practitioner-researcher, the client (DUT) and the issue owners who are the possible persons taken to own the issues addressed. In my study these were faculty academic staff (my respondent sample

was selected from this population), faculty administration staff, researchers, professional bodies, the executive dean and the CQPA staff (who manage the curriculum reform process at DUT), and were illustrated diagrammatically in Figure 4-9. The worldviews of these issue owners were considered when drawing up the rich picture of the problematical situation.

In addition, I am providing clarity for the following terms: the academic (who is the educator employed by the university to lecture and to conduct research); the teacher (who is involved in teaching, learning and assessment activities only) and the researcher (who is the educator who is engaged in higher education studies and other research activities).

6.2.3 Step 3: Will contain people trying to act purposefully

The practitioner-researcher, in attempting to improve her practice by integrating her research with teaching is also providing insights for others to consider (my colleagues – the issue owners), in improving their practice in relation to their practice.

6.2.4 Step 4: Make models of purposeful activity as perceived by different worldviews

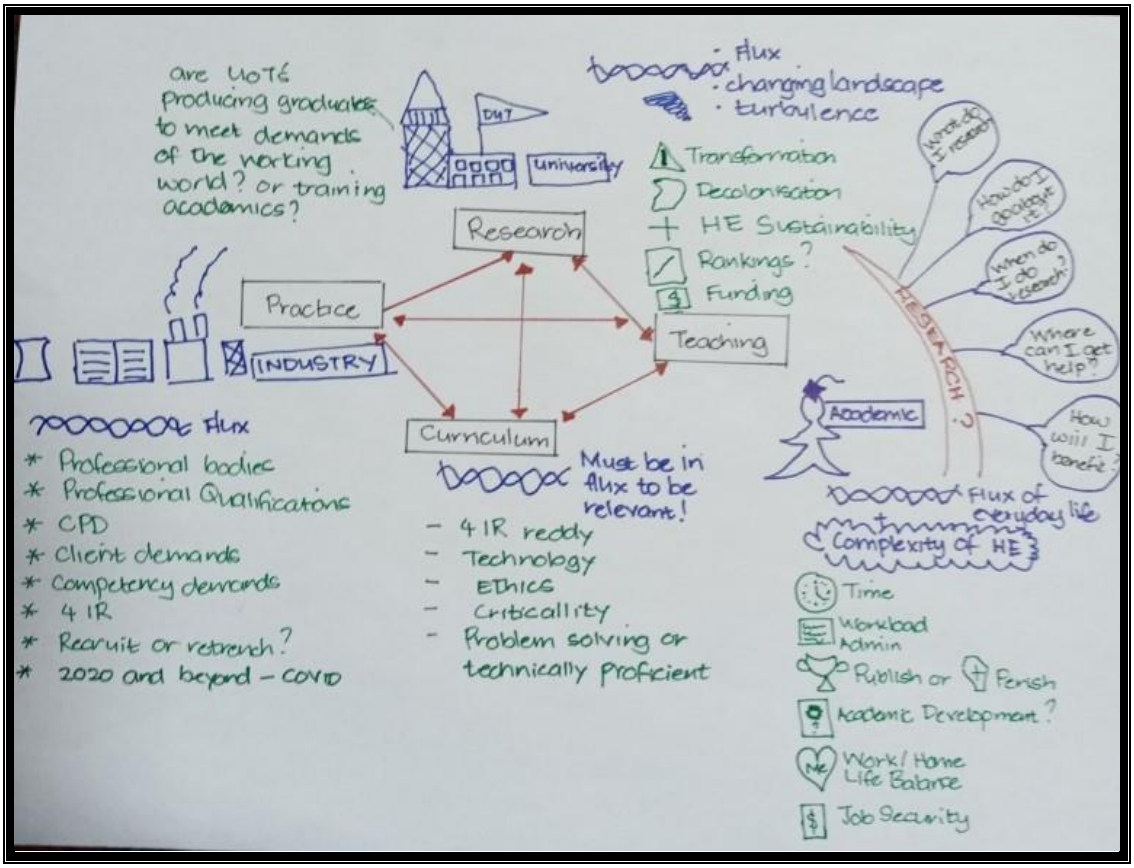

Figure 6-1 Rich Picture: How Do I Improve My Practice In relation to integrating research and teaching?

Source: Own Assertion

As mentioned in Chapter Four, a rich picture is a diagrammatical representation of the problematic situation. We start with the perceived problematical situation which is integrating research with teaching. The rich picture for this study is illustrated in Figure 6-1. The issue owner/s are the academic staff in the accounting cluster who are asking how can accounting research enhance their leadership capacity? As discussed above in the introduction, there is no clear definition of leadership, and the university cannot dictate to an individual what their leadership stance should be. So, leadership capacity will be perceived differently by people with different worldviews. As a practitioner-researcher, I will reflect on my worldview first. In those four overarching meanings that Juntrasook has identified, I would rank professional role model first, to both my peers and students. I affirm this from an ontological stance of phenomenology as I have

become what I have learnt – from the technical training I received as a post-graduate student, on to the practical training I received as an articled clerk and then as an auditor-accounting-taxation practitioner to an academic, I am a practitioner and a teacher so I can assist those who have only had experience in one role in their lives so far. There are quite a few colleagues that I have interviewed who have not had any experience in industry and thus lack the industry experience. It may be difficult to explain practical examples to students if one has not been through the experience oneself.

The second and third aspects of leadership would then be performance and practice which are complementary, and this too is closely linked to work ethic and training. One of the critical things an accounting trainee learns is to account for time – every 15 minutes is charged out as a unit to a client, so a practitioner learns from the first day on the job that time is money. This efficiency should not change when the job description changes to an academic. There are still deadlines to be met and the client is now the student. Even though the lecture content may be familiar, the staff still need to prepare for lectures. The academic day must be efficiently planned to account for all academic activities to maximise time resources.

The last trait I would consider is my position. This is just my opinion, but I do not believe your hierarchal status should determine the type of leader you want to be. A position in an organisation is just there for organisational purposes – it is not intended to endow one with an elevated status or power. I am aware that others may disagree with this view, but this is the view I shared with my colleagues as my declared worldview. The rich picture above is not based on my worldview, but on the worldviews of the respondents, I have interviewed for this study.

So, in summary, my understanding of leadership capacity at DUT is to be a mentor to both my colleagues and students, I currently co-ordinate the third-year major and manage my academic teaching team, teacher assistant and tutor. I also serve on several committees and teams within the faculty namely teaching and learning representative, curriculum champion, quality representative, past coordinator of the research committee, and SAAA (Southern African Association of Accounting Academics) member are the recent few that come to mind. The

concept of the university being a learning organisation, not just a provider of education, is one that we must embrace as progressive leaders. Self-development, collegiality and the quest for knowledge is something that we must encourage and practice.

6.2.5 Step 5: Use models in designing the research instrument

Once the initial surveys were conducted, and an idea of the worldviews of the respondents was determined, the rich picture was amended to ask questions of the problematical situation, framed as a detailed interview to illicit the rich dialogue. These sessions were audio-recorded and transcribed. These transcripts were analysed and coded into the themes depicted in the rich picture in Figure 6-1. This rich picture, together with the recommendations in the next chapter will be the framework that accounting academics can use to increase research productivity.

6.2.6 Step 6: Analysis of transcripts to design a framework for accounting academics to increase their research productivity

To start the learning cycle, the framework must be used to increase academic development, this, in turn, shall lead to input into the curriculum development process and the process starts again. The framework is a summary of the suggestions made by the respondents and the recommendations gleaned from the literature.

6.2.7 Step 7: Implement changes to improve

To complete the cycle, the framework must be used to increase academic development; academic staff must contribute towards critical improvement of the curriculum and the process must begin again. It must be noted, however, that collaboration with industry partners must be increased. It is hoped that with the professional accreditation of the new diploma and Advanced Diploma programmes commencing in 2021, these partnerships will be strengthened and nurtured.

6.3 Research Questions – Summary of Findings

In Chapter Five, I presented a lengthy analysis of the data collected from my respondents based on the over-arching research problem of how can accounting

research enhance leadership capacity? I then described what I meant by asking this question as an action research-practitioner – how can I improve my own practice by integrating my research and teaching, and provide insights for others to consider to improve their practice in relation to the same question?

My own research has led me on a path to encourage others, both peers and students, to develop an interest in improving their own vertical academic and professional qualifications. The pathway taken to do this will vary depending on the career path and individual vision a person has. My involvement in curriculum reform since 2015 has exposed me to the administrative processes behind the CHE and DHET accreditation avenues. I have also learnt how to design a programme and scaffold each of the components until the curriculum is constructed and aligned to meet the South African Qualifications Authority requirements. To enhance my leadership capacity, I have reflected that I would need to develop the staff in my department to likewise become involved in the curriculum reform process. It is not easy, it is time-consuming, and it does take your attention away from teaching and research, but it will contribute to your praxis as an academic so see how and why each element of the curriculum has its place in the module descriptor.

My colleagues, in responding to this question, responded largely to the integration of the teaching and research aspect of this question. The broader issues discussed were how to teach a problematic IFRS concept; discussions with students about current situations in practice and industry; teaching with technology in the accounting discipline; current issues that plague the economic climate internationally; ethics and compliance. There was much open dialogue about the geo-political state of affairs globally, as well as the political and corruption scandals that have beleaguered our country during the survey and interview sessions. The need for an increased scope for ethics in our curriculum was recommended.

6.3.1 Question 1: How will research add value to the academic as an accounting professional?

An important fact was brought to the fore by one of the respondents at the beginning of the interview process that is very little academic research is written by industry-based practitioners. How can a practitioner create new knowledge if you are not in the industry? This is supported by the work of Dall' Alba (2009a) discussed in chapter 2, where the integration of the professional ways of being are overlooked. As discussed in the context chapter, accounting is a discipline where the theoretical underpinning is determined by IFRS. IFRS prescribes how a transaction must be described and disclosed in a set of financial statements. There is not much room for discussion. The research generated in the accounting discipline comes from a wide variety of areas including updates of IFRS statements, accounting education, developing strategies for teaching and learning in accounting as well as various disciplinary topics in the related fields of auditing, taxation and management accounting.

The respondents recommended a few other areas that I had not considered, including developing systems for teaching accounting; the relevance of the accounting curriculum for industry; stagnant issues that need to be resurrected; new technologies and interdisciplinary research. An interesting observation by one respondent was the accounting discipline and pedagogical challenges, what he meant was that as accounting practitioners we were well versed in our discipline, but we were not trained to teach, and so we lacked teaching skills. The "learning to become professionals" was learnt on the job as suggested by Dall' Alba (2009a). Another respondent was vociferous about the lack of supervisory capacity. This problem was twofold: we at DUT lack sufficient staff to supervise the number of students that want to register for higher degrees, and although some of us hold higher degrees, we do not have supervision experience and training. The capacity to supervise is lacking in this category of academics.

In terms of the word 'value', this was quantified in both monetary and non-monetary terms. In monetary terms, respondents spoke about notch increases after obtaining vertical qualifications, or the conversion of their contract to full-time employment. In non-monetary terms, the benefits were quantified in four categories. The first category can be called an increase in self- worth or self -

esteem. Respondents reflected that they felt much more confident in class and in the company of peers once they obtained that vertical qualification. Some respondents even commented that they felt more confident to speak at conferences and in meetings.

The second category is a change in title, applicable more to the doctoral candidates whose names changed from Ms, Mr or Mrs to Dr. These respondents expressed pleasure in having a prestigious title attached to their names – it brought about additional respect and admiration. The third category was called a change in status. Respondents described this mostly as a change in the attitude of peers and line managers when they obtained their Master's degree. One of these respondents stated that certain tasks could not be performed by staff who did not have a Master's so she felt a certain degree of satisfaction that she could perform these tasks after she obtained her qualification.

The last category is called a thirst for knowledge. A respondent described this as a desire for a scholarship, the more she read about a topic, the more she wanted to read. Even after she knew that saturation point had been reached, she knew that she wanted to write more in this area, so the idea of publishing an article about this was born. She had not set out with the intention of writing a paper, but the reading of one paper to complete one section of her project led her to publish in an area that piqued her interest.

A personal point of reflection is to consider again the study of (Hughes, Denley and Whitehead 1998), where they ask how to make sense of the process of legitimising an educational action research thesis for the award of a PhD degree? This is exactly the situation I find myself in. It talks directly to how one interprets living educational theory as Whitehead describes this in the above article. "..your work is grounded in your practice." (Hughes, Denley and Whitehead 1998: 445). This means that my theories about my practice as an accounting researcher-practitioner are grounded in my lived experiences as this accounting researcher-practitioner. This is the reason that the "I" in my role is coming through so much as I am reaching the end of this study. I find that I need to share my reflections to describe these lived experiences.

6.3.2 Question 2: How can academic practice be improved?

Firstly, respondents discussed what the factors were that prevented academics from pursuing research. It was ascertained that research requires sustained commitment, perseverance and a lot of time. Academic staff have their personal home lives, as well as a demanding work life. At DUT, in the accounting cluster, there are many unfilled permanent staff posts. There are many contract posts, that permanent staff have to mentor and oversee. We have demanding workloads in terms of teaching and marking, large classes, a snowballing administration load as well as meetings and workshops to attend. There are limited incentives to research, limited funding and no relief from teaching at the initial stage of research.

Secondly, and following on from the factors discussed above, respondents then discussed ways to mitigate these factors and suggested ways to improve the research environment at DUT. Some of these recommendations are:

- Split the teaching and research interests of faculty staff. Allow those who want to pursue research a lesser teaching load and allow them to conduct research only. Although this sounds good theoretically, it may be difficult to implement at a UoT. The funding of HEIs is limited and it may be difficult to justify the salary of a full research staff member who is not producing research outputs during the year. Further, DUT does not have the staff complement to effect such a recommendation as the cluster is already short staffed.
- Design a system to speed up the administrative processes of the research journey. This necessitates re-aligning the current system in its entirety, currently managed at the faculty level. Much of this responsibility falls on the Faculty Officer who is responsible for collating and communicating information from the Faculty Research Committee to the examiners, supervisor and student. The DUT Post-graduate Guide provides details of how each step in the process unfolds, but the time guidelines are not always adhered to and it becomes frustrating when this is not communicated to any of the stakeholders in the system.
- Changing the ‘research culture’ at DUT. Most respondents discussed their dissatisfaction at being coerced into pursuing vertical qualifications.

Although most of the respondents have completed their qualifications, they still harbour a deep discontent about the way DUT went about this process.

6.3.3 Question 3: How will meeting the research requirements impact on academic practice?

This question addresses the age-old research vs teaching debate. The respondents from this study felt that a good teacher does not necessarily have to do research but going through the research process facilitates critical and strategic thinking about one's teaching experience and ability. To be a good teacher, an academic must be proficient in his/her discipline but must be able to share that knowledge with students in a meaningful way (must be able to teach it). Respondents also felt that it is not research but academic reading that brings about the general disciplinary knowledge that an academic-practitioner needs to have to critically engage students in the classroom.

The areas that are of significance are current topics that students are studying (for example, in their curriculum in that year); new updates in statements and new technology which makes education cheaper and accessible. It was noted that if research was undertaken for an academic's personal growth or for his/her own interest, then it was unlikely that it could be taken into the classroom if it was not related to the subject being taught. However, most respondents felt strongly that as academics, teaching took preference over research.

6.3.4 Question 4: How will research impact on curriculum reform?

This question was raised in two ways – firstly, should research be included in the accounting curriculum, why and at which level? Secondly, is CPD regarded as work preparation or research?

Before I discuss the summary of the findings of the question, I must qualify the meaning of the word 'research' in this question. In this question, research is being referred to as a subject in the curriculum. However, I am also asking academics how their research has informed their practice of providing input for curriculum reform, if any. I have discussed this under leadership capacity in section 6.3 above where I reflect on what I perceive my leadership capacity to be.

In this study, the respondents felt that in the accounting discipline, because research is not required for a professional qualification, we are only offering it at a higher level of study. The justification for this is that we are teaching accounting professionals, not accounting academics. With respect to CPD, most respondents felt that it was work preparation.

6.4 Framework for Improving Research Environment for Accounting Academics at DUT

The following illustration is drafted from the iceberg model adapted from my interpretation of the way “you begin to see that the system causes its own behaviour” as Donella Meadows, a seminal systems thinking scholar/educator cited in Senge (1990: 42-43).

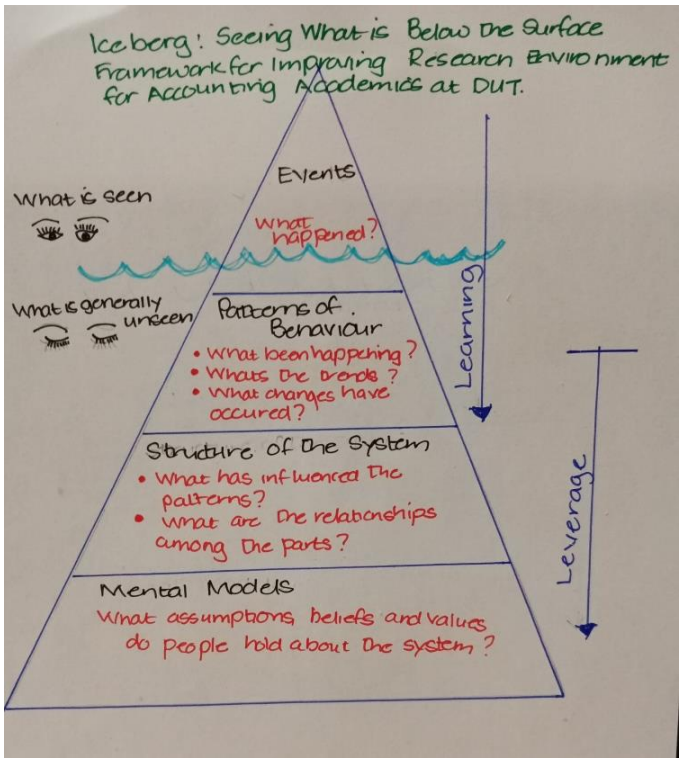

Figure 6-2 Iceberg: Seeing What is below the Surface. Framework for Improving research environment for accounting academics at DUT

Source: [https://watersfoundation.org/resources/iceberg_graphics (Adapted)](https://watersfoundation.org/resources/iceberg_graphics)

I am first going link the discussion of Figure 6-2 with the findings from the study. At the first level: What is seen? we look at what happened? Since DUT has

changed from a Technikon to a UoT staff have registered for higher degree studies, there has been an increase in academic papers that have been published and academics have also increased their participation in conference proceedings. These statistics have been corroborated by the presentations tabled at Faculty Board annually. So how has this been informed by the unseen patterns of behaviour and structure of DUT and the mental models that participants hold from the levels two, three and four? A few examples that respondents spoke about under structure of the system are as follows below:

Respondent 4 (interviewed on 14 March 2019)**,** discussing the DUT institutional focus regarding research:

> … *I plodded along with the teaching, and as time has gone by, and the institution focus has shifted, then I have been sort of swept along with the direction that the institution was going.*

Respondent 6 (interviewed on 8 October 2019) discussing the perception of DUT staff regarding research:

> *The reluctance can be laziness, I hate to say that, but we have all been there at the end of the day. We were a bit lazy and would say research, and people talk about papers, and what is this and all of that. And so, I think sometimes you have got to work and socialise with people to kind of support it. So, they say once you join, you become. So maybe people need to do that. They need to attend more like…I wouldn't say workshops because, to me, workshops don't change you. You need to be talking about it more. And also, I think, try and help those, I think. Say, "come, let's do an article together". Even if they put a paragraph in there. So as soon as they see their name in it, it might motivate them in some way, you know. But again, not everybody is going to take to it. That's the thing. It depends on the individual's mindset. But think institutions need a lot from a research perspective to boost it, but I think at ground level we need to join more people, and network to boost research. But it depends on the individual….*
>
> *I think in some way, intrinsically you underestimate yourself, and extrinsically people under-estimate you as well. They assume that you*

know, you have an MBA, you can't do research, or you have this qualification, you can't do it. So, you start believing that from that perspective, but more than that, I think that it was funding. I think people need time off. If you don't get time off to do research, you will not finish. If I didn't get the NRF funding, I myself would be in a situation where I would not be finished as well.

The other hindrance, ... we don't give people the opportunity to take time off during proposal phase. I just feel that. I know that we should have a time frame for that, you know someone takes leave for that…like I have taken three months off and I am going to finish a proposal or whatever, A, B, C, D. Maybe we should start seeing it from that angle. With family matters there and work issues, maybe we should look at the UCDG funding that way.

We need to have that, with research especially for the mind to set, and you know to filter through and to focus. You need that time even at proposal. I never had that. I think you that you can say that you have never had that. We haven't had that. And it's not easy, it's not…So you are basically learning everything when it comes to research, and I think people need that time off. But obviously with timelines and time frames, to say you know what, I am taking this time…and I am ready to support staff from that perspective.

Respondent 9 (interviewed on 16 October 2019) speaks about how research funds are allocated and disbursed:

"Like there are certain universities, that if you publish through or to an accredited journal and the funds that do come, you do get a portion of that fund. The university obviously takes the most, but then you will get that portion in cash. DUT is currently putting it in an account, which I can then use to buy a laptop, and buy this and buy that. I feel like that is cheating because as an employee, those are the tools that you are supposed to give me to conduct my work as a whole. Now you are making me buy…making me earn it and buy it myself. That means that it is taking the complete onus of the company. And I don't think that is fair. When if I am

a lecturer who has produced for an example a paper, and it got published, and I earned a hundred grand for the university, and of this hundred grand, I put thirty grand in a vote account, or whatever the case is, the university has made the seventy thousand, which they weren't initially going to make if I weren't here, and I did not publish through them. If I had to publish in another university, it would have been that universities seventy thousand. So, I am not only earning money but now you are still telling me that of my thirty thousand rand, I must cover my own other expenses. So now you have not only made money off me, … you also cutting costs. So how am I benefitting in this in any way? I think maybe because we are in accounting, we looking at the actual money…because it's just in our nature…Yes, our minds work in that manner.

Respondent 11 (interviewed on 17 October 2019) discussed the frustrations from the perspective of her being an academic and a research student at DUT:

So, the first hurdle was getting a supervisor because we didn't have capacity at that point. (She then secured a DUT supervisor on another campus) …so and then, the research journey began. And then I did have a co-supervisor, but unfortunately at that point, there was a clash between the Deputy Dean at that point and the co-supervisor, which caused the co-supervisor to say that he is not going to continue with the project, so, then it was just me and (my main supervisor) *who continued with it. Getting a topic, actually, I picked up one of my old topics, which* (my supervisor) *helped me to refine, … so. that is what I did there. I started my reading. It was not very easy. You are reading research this side and then* (being an) *academic at this side here. …*

… (and then) t*he analysing. So, I had spoken to someone who was going to analyse my data beforehand, and then he tells me he needs a deposit before he analyses. And I am like I do not have the cash for that…So I took out a loan. And then when Chapter Four came, my statistician gave me it, with all these tables, and then some explanations on there. And then I sent it to my supervisor, and my supervisor says, "what is this?" This is not the format that we follow. Redo, and I think it was fifty-two tables, pie charts. All in there.*

Respondent 14 (interviewed on 28 October 2019) speaking about the commitment of staff regarding their personal studies:

> *The fact that it is hard. It is absolutely hard…*
>
> *It's hard, in terms of the commitment that it requires. I have always seen a master's or a PhD as a comrade's marathon. To be honest with you. It's not about how you start the race, for me, it's in terms of the stamina that you need. …We were trained from little for examination. We weren't trained for research, because let's be honest, the difficult part of research is the sustained commitment. Where you have got to get up and you have got to read lots of articles. You have got to continue…and it has to be a daily thing. …And for me, that's the problem. Because I even found now, I am sure you find this as well with the PhD, it's like they will say, right, NQF level ten, new knowledge. Now how are you supposed to come up with new knowledge, when it is new? There is nothing there. It's like… so your brain is like…I have just found that over the past couple of months it is hard mental work, because you are trying to think beyond what's not there. It is hard to think beyond what's not there."*

It can be seen from the unseen pattern of behaviour and structure patterns of institutional culture, staff perceptions regarding research vs teaching and learning, funding and disbursement, research capacity, and commitment to personal higher degree studies above that these issues have impacted directly on the what has happened to each academic in their journey – they have been able to overcome each of these challenges to complete their studies.

The mental models I chose to list under the data collected are the benefits from conducting research, perceptions of what accounting academics can research; How research has improved your practice as an academic, and how can research improve your teaching? These questions have been answered in the individual journeys, and have also contributed to the seen events of each individual researcher-practitioner. A sample of the mental models listed above are illustrated below from the transcripts.

Respondent 5 (interviewed on 8 October 2019):

Personal development as well as like in my career. I think that when I go for a conference, I can confidently speak in front of others. Like I said in my career when I teach, I think that I feel good when I don't stammer in class in front of students.

Respondent 13 (interviewed on 24 October 2019):

> *I think that people have a very shallow view of what can be researched in accounting. But I mean, at the end of the day, it is so vast, and it is so large and is so deep, and there is so much that you could look into, that the whole argument falls flat…everything is researchable. As to how a business…every single action, and every single process etcetera can be researched, transactional-based accounting. The world is your oyster. I think maybe the only issue is confidentiality, that could be an issue and any legal aspects associated with that type of research. But even that can be mitigated… he would research everything, including his discipline. You know from how* (accounting) *statements…how auditing standards are practically implemented, and how IFRS's are implemented as well. There are tons of research* (areas) *within each component as well.*

Respondent 14 (interviewed on 28 October 2019):

> *For me the whole research process, you know from start to end, allows you to think critically. It allows you to look at a big project and try and fit things in, allows that critical thinking, the analysis and interpretation, evaluation. All those important aspects. Do for me, I don't really think it needs to be specific to an area. So, long as you are able to go through that whole research process, it has developed your thoughts…your thought processes to another level. So, it doesn't have to necessarily have to be, I've done research in education, then I am able to teach better. Not necessarily. You have got to go through that whole research process, and that is what I think research should be preparing us for because I am sure if you look at the NQF level nine and ten, the National Qualifications Framework, they have got specific outcomes in terms of what you should be able to do at a master's and at a PhD level. So, I don't really think that it is topic-specific or discipline-specific. It is a matter of you being able to*

go through the entire research process, that develops your thinking to the next level. And because you can now think at that level, it informs your teaching.

Respondent 15 (interviewed 7 November 2019):

Maybe it is the status, but is it benefitting our students? That is the question you need to ask yourself. Because you could be researching a topic, and it becomes outdated in the short space of time. And the topics that we are doing research on, is not even relevant in the department we are lecturing in. So, what is the point? So, I think that it is more peer pressure coming from the DoE, your management. So, everybody is just doing research for the sake of doing research.

I think there are benefits that you get…I mean, do you get a notch increase or money in a vote? Something like that. But I don't think that you get cash. Not hard cash.

Using the iceberg model for the framework, I am going to start with the first tier to discuss the improvements that were recommended by the respondents. For future academics who intend registering vertical studies in the accounting cluster, it is suggested that for both those studying at DUT and outside DUT, that a cohort system be formed by the Faculty Research Committee to oversee the successful completion of studies of all members in the team. It is recommended that this is a self-managed team who are responsible for their own progress, each week that they meet, the meeting should be chaired by a different member on a rotational basis. Colleagues and peers from both within and outside DUT can be invited to assist members with (especially) problematic issues regarding topic refinement. Other learning activities included under events may be workshops and discussions including recent developments in the field. This should be an information sharing space without fear of work being plagiarised or 'stolen'.

Moving to the next tier, patterns of behaviour, remaining under the learning band, but now categorised as being generally unseen, the cohort will start with basic research methodology updates. This should be on a voluntary attendance basis, as some staff members may be *au fait* with these skills, while others may be in dire need of an update. Skills included in this methodology area are academic

writing, information literacy, referencing and referencing software such as EndNote and writing centre services. Although staff are aware that these facilities are available on campus, many staff members have not made use of these services or are not comfortable asking for assistance. In a cohort group, it becomes easier for an individual academic to avail themselves to these opportunities.

Remaining on the second tier, the cohort should be introduced to a mentor/mentee relationship. It is recommended that a member of the Faculty Research Committee facilitates this, as being a senior research staff member, this person will have knowledge of research interests of other staff in the faculty as well as having a fair idea of colleagues with similar research interests at other universities. The idea here is to pair each research-practitioner-student with a mentor. This mentor is different from the supervisor that the student will have. It must be noted that funding may be required here as this requires a sustained commitment on the part of both the mentor and mentee. It is demanding of time and effort of both individuals. At this point in time of the framework, the learning is tapering off and the leverage begins. Towards the end of this second tier, the student is finalising a topic, has selected a supervisor or has had a supervisor allocated and has started working on the research proposal in earnest. If there are no suitable supervisors available at DUT, then a supervisor can be recruited from another university for internal candidates. This condition is dependent on the topic of study.

We are now into the third tier of the model where we look at what has influenced the patterns of behaviour? And what are relationships among the parts of the system? The activities of this tier are unseen, and leverage is engaged. Ideally, this is when the student should be informed of the various grant options available to the academic-researcher-practitioner. Currently, at DUT the options are UCDG and NRF and the faculty research office can provide details regarding UCDG, but the university research office provides details of when and how to access the NRF and any other available external funding. The minimum requirements for securing funding is proof of registration and a progress report from the supervisor.

An area of great frustration is the administration processes referred to as the ‘red tape’. This can be mitigated by having a member of the faculty office address the

cohort, explaining what each of the submissions involves, usually represented by a PG form, sequentially numbered PG1 from application to the programme, to PG10 to notice of graduation. These are explained in detail in the postgraduate handbook on the postgraduate student portal, but many students do not read this or only consider each PG form as they become due.

The last subject to be discussed under the structure of the system is leave options. This was a matter of concern as highlighted by the respondents in Chapter Five, with respondents declaring that they felt that their peers got preferential treatment because of the 'extra' leave they got when they were studying. As discussed, there are leave policies in place at DUT, and the amount of leave that an academic will be permitted to take will be dependent on the staff member's individual funding and planning with the head of department. If these matters are not dealt with timeously, there will be frustration on the part of both the head of department and the staff concerned.

The bottom tier of the iceberg model, called mental models addresses what assumptions, beliefs and values people hold about the system. In this study, the respondents felt that there was a certain 'research culture' that was in existence at DUT. Staff felt coerced into pursuing research against their will, but completed their vertical qualifications anyway, for fear of losing their jobs. Now that their qualifications have been completed, the same academics, are ready to commence a further vertical qualification. A very recent development is the rating of DUT as one of the best universities in South Africa by Times Higher Education who ranked the world's best universities for 2021, including 11 South African Universities among them. DUT was rated number five from these eleven. As I write these concluding chapters, the university is undergoing an external doctoral review process. With the curriculum reform process being well underway, a number of new programmes have been introduced into the accounting cluster. The next few years are going to see a wide expansion in the number of qualifications that we will be offering to students. We cannot expect to teach at a higher level without having these higher qualifications ourselves. It will indeed be an injustice if we do have these higher qualifications but are completely out of date with the current developments in the industry. Conducting research by improving our vertical qualifications; publishing in accredited journals and

presenting at conferences are all means of keeping ourselves up to date with current developments and ensures that we have valuable knowledge to take back to our classrooms.

6.5 What type of people are attracted to Accounting?

As I reflect upon the peers whom I have interviewed and the students in my class, I wonder if people choose accounting as a career because they are genuinely attracted to accounting as a discipline, or see accounting as a great place to make money or just choose accounting because they have no other choices? Not all students have access to career guidance, some students register a course simply because there is a space, and they meet the minimum requirements. It is quite easy to identify which group a student fits into, but not as easy with colleagues Because it is a subject that is semantically dense, with a large volume of technical knowledge that a practitioner must possess, one assumes that an analytical thinking type of learner with good numeracy skills would be an ideal candidate for this subject. While this might indeed be true, many creative-minded, average abled students perform just as well academically as those analytically thinking individuals.

Given the large scale of corruption and fraud committed by people who hold positions of trust and possess an accounting qualification, I question whether we should test the moral compass of the incumbent accounting student? The values of honesty, integrity and independence are not held in a position of virtue nowadays. With the millennials, there is a very fine line between what is acceptable behaviour and what is not.

So, what are the issues we need to consider when we employ an accounting academic or register an accounting student? These are some of my reflections:

Technical: We need to train people to do the work of accountants well (undergraduate students);

Personal issues: Time management skills must be taught to people with busy lives, prioritising the time is money mindset;

Conceptual: Understanding that new knowledge creation is critical as an academic; new knowledge relationship to professional development; and

Relational: Unwilling to be a team player/participate in communities of practice.

6.6 Emergent Issues in Professional Practice

There have been many developments in management. Lewis and Malmgren (2019) posit that the old ways of leadership are insufficient for the new milieu of uncertainty. Their hypothesis is similar to systems thinking – over reliance on analytical, reductive thinking is problematic because we are not looking at the big picture. The Eight I's or the Lab Kythera Model is their response to assist leaders to navigate complexity. The Kythera is a model based on a compass, imagined to be a 360 degree sphere that is spinning. The faster technology moves, the faster the sphere spins. The aim is to keep the sphere vertical on its axis and balanced. The model displays both a light and a dark side – reflecting both the progressive and the opposite negative effects created by change in the world.

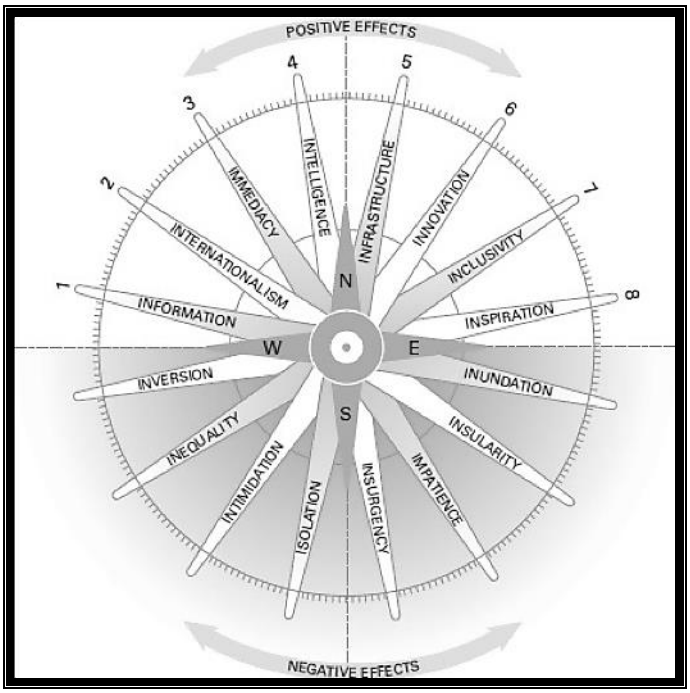

Figure 6-3 LAB Kythera Model

Source: Lewis and Malmgren (2019)

Using this Kythera Model, I can see how this can be used to describe the changes in the HE landscape in response to my study – how can the complexities of HE affect integrating research and teaching of the accounting academic?

1. Information and inundation: The exponential growth in information overload and disruption has caused us to be a distracted audience. This means that we do not pay attention to things that we do not consider important or relevant (we filter information). We have become so distracted by this overload of information that we have stopped asking questions. This criticality is a trait that leaders must have – they must ask questions rather than confirm an assumption. This can be evidenced from the following comment from the Respondent 1 (interviewed on 13 March 2019) :*I think one of the biggest problems why research is not prevailing in our is that, we tend to focus on areas that doesn't need focus… With us I noticed that with DUT, they think let's have one workshop today, and we will have a thousand articles at the end of the semester. They fail to realize that it's a process, where you need to have assistance week in and week out.* (He meant that there is no monitoring of staff once the workshop is carried out)

2. Internationalism and insularity: The economic landscape of the world is dynamic – it is always changing. To manage this environment, leaders should refrain from predicting the future and commence preparing for it. When confronted by change, people experience fear which gives rise to insularity, nationalism and protectionism. Leaders should understand the fear, face it and move their staff towards internationalism, communication and trade (from the dark side to the light side of the spectrum). This was discussed in the transcript of respondent 5 (interviewed on 8 October 2019): *"…that is the problem, we are like narrow minded when it comes to our discipline. Most people are like that. They don't want to open up, and…but if you can if you can talk outside our discipline, like our economy and development, and entrepreneurship,"* She was addressing the issue of trans-disciplinarity and collaboration in our research.

3. Immediacy and impatience: The internet created an expectation that information can be obtained quickly and easily so people have this web-driven impatience expectancy in all aspects of their lives. There is a causal link between impatience and a breakdown in relationships on a personal, corporate and interpersonal level. Patience enfolds three other virtues such as self-control, humility and generosity. It is inherently tied to justice and democracy. Again, this issue was discussed in the transcript of **Respondent 5** (interviewed on 8 October 2019)**,** who was talking about tax compliance and ethical behaviour: *"Then they talked about ethics, as well as compliance. But compliance was the main, which there is a problem in the country. So SARS, or the government wants academics to look at compliance. Look at it from different directions for compliance."* (So if you can look at our students right now as millennials, they are not really…they are looking for a quick fix…) ***"…****And one sad thing that is happening in South Africa these days in the state capture, I heard students saying, why should we pay tax when it is being misused. What about me who is already paying, its very painful. So it is really a problem."*

4. Intelligence and insurgency: When there is a death of patience, there comes a potential for great ignorance. Learning and listening require patience – when that is absent, capability and knowledge are also destabilised. Leaders must recognise the increasing frustration and cynicism and work to create more pleasant consequences. Recognising and resolving conflict and focusing on mutual goals and values must be fortified. **Respondent 13 (interviewed on 24 October 2019)** had to abandon his entire five year research project which was registered as a PhD because his professional qualification was not recognised as a being equivalent to a Masters degree. This was a highly frustrating process for him and he is now back to starting a Masters degree. His comments are: *"Jah, I think there was a big adjustment from a cultural point of view, not in any other sense. And when I talk about culture, each organization has a culture; cultures not defined by Indians or whatever, it is about thinking and norms, and standards and guidelines. DUT is pretty much the wild west when it comes to that. And that is the struggle with DUT culture came into play. And you know, I think the unfortunate thing is that people's*

professions aren't recognized as being the experts. It is somebody who has a master's qualification, who has just come through from BTech, masters are actually valued than somebody who is a professional. And I think that you will also find that bitter taste amongst your department as well. Especially amongst the professionals." 5. Infrastructure and isolation: Leaders need to be cognisant of the fact that resources are limited, and that funding must be prioritised. The geography of the world is changing, with countries becoming more competitive, borders are fluid, the global economy is redistributing wealth and military spending is still a big priority internationally. The management of economic resources is going to be very challenging in the next few years. This variable was discussed, among others by **Respondent 9** (interviewed on 16 October 2019), who criticised the way DHET funding for research outputs was distributed to DUT staff. She says, *"There is, like there are certain universities, that if you publish through or to an accredited journal and the funds that do come, you do get a portion of that fund. The university obviously takes the most, but then you will get that portion in cash. DUT is currently putting it in an account, which I can then use to buy a laptop, and but this and buy that. I feel like that is cheating, because as an employee, those are the tools that you are supposed to give me to conduct my work as a whole. Now you are making me buy…making me earn it and buy it myself. That means that it is taking the complete onus of the company. And I don't think that is fair. When if I am a lecturer who has produced for an example a paper, and it got published, and I earned a hundred grand for the university, and of this hundred grand, I put thirty grand in a vote account, or whatever the case it, the university has made the seventy thousand, which they weren't initially going to make if I weren't here, and I did not publish through them. If I had to publish in another university, it would have been that universities seventy thousand. So I am not only earning money, but now you are still telling me that of my thirty thousand rand, I must cover my own other expenses. So now you have not only made money of me, you also cutting costs. So how am I benefitting in this in anyway. I think maybe because we are in accounting, we looking at the actual money."*

6. Innovation and Intimidation: New technologies have the potential to make a great change but also have the potential to be a threat. Learning and leading must be symbiotic – the leader must foster an approach that investigates and anticipates innovation and the use of new technologies, without fear of loss of employment. This was again addressed by most participants but I have chosen the response by **Respondent 10** (interviewed on 16 October 2019) who had the most succinct response: "*I actually, I think probably technology. Because of the millennials…, I think mainly, it's because everyone does want a free education, if they could help it. They do. Alright. We know that it is not a strictly a possibility and the system unfortunately is not perfect. And taxes pay for that.. technology helps with that since most people have a smart phone, even in a third world economy. There is actually, to say that you can't, I know that it is a privilege perspective to be able to say that, "you can't get a smart phone, come on, you can try." But I would argue that…If they interact in the classroom in this way, then I promise you, that by doing an assignment on that same phone, you can succeed."*

7. Inclusivity and inequality: Leaders need to assert collective endeavour in unifying people in the pursuit of common goals to establish a group identity, solidity and proficiency. This includes gender equality, empathy and emotional intelligence. This was my comment to **Respondent 10** when replying to an anecdote from his research journey at DUT: "I think that that is one of the things that I got from the interviews that I have had so far, is that some people have had some awesome supervisors and relationships. And that has contributed so much towards a happy journey. And some people have not, and it has contributed to not having that good…" **Respondent 10** 9interviewed on 16 October 2019) replies "(It) *Must be hell on earth, I can just imagine. Yeah, so that was an absolute benefit. That's also another reason why I thought it won't be the same even if I do my doctorate internally because I won't have good old Lesley* (his supervisor)*. She was so wonderful to me."*

8. Inspiration and inversion: The future can be inspirational if it can be sustainable, fair, productive and efficient with greater access to education and information. However, although people have more material wealth, there is

rising inequality, isolation, ignorance, impatience anger and unhappiness. Leaders, rather than being seers of events, become victims of events. To succeed, leaders need to be better, not just do better. This was articulated in the data collection best by **Respondent 9** (interviewed on 16 October 2019) when she said : *" Be brave enough. Be persistent, because it needs that. If you are not going to be persistent, you are not going to win. You are not going to win. So my concern is like, I so wish we could have discussions, or talks, you know…something that is motivating the people on the journey. Motivating people on the journey. Not like "when are you finishing?" "when is it coming back?" Because you hear some people say, "when is it coming back?". No, it's not, and I so wish that people must forget about you studying. Like they take you as a normal person…And the pressure that we are getting now, I think it is the one that is not going to give us the quality work. It's going to give us the entitlement, you know, like I have got it. It's no longer going to be what we are going to be proud of. Because I think once you have walked the journey, and you achieve, you will be able to sit back and say, I've done it. And by myself. By myself."*

The use of the Kythera Model will become invaluable to leaders during this time of uncertainty in HE, now especially because of the COVID 19 pandemic. If we use the negative and positive influences of these eight variables and their opposites, we can see how the panic that this uncertainty brings, can be mitigated by using the strategies recommended. The uncertainty and the resultant chaos will not go away, but HE can be better prepared for it. This analogy can be used for any potential variable that a leader could predict. The success of the intervention involves using a holistic view as supported by Jackson (2003) and authors of "The Leadership Lab" (Lewis and Malmgren 2019).

6.7 Limitations of the study

This study is limited to the participants of a HEI like DUT who has had an organisational change from a Technikon to a UoT. In a traditional University, academics have a certain expectation of scholarship attached to their job

description, even in a discipline like Accounting. Staff are recruited on both their professional and academic qualifications.

This study is also limited to a HEI in South Africa, where the rules and regulations of DHET apply. In other countries, other rules may apply where the minimum criteria for teaching or research work at a University may be governed by the University Constitution or the country's Governing Authority.

The accounting cluster at the Faculty of Accounting and Informatics may be quite different to other commerce department at other HEIs in South Africa. The design of accounting schools, colleges or departments fall under the control of each university's council which may have a different structure depending on the funding and finance resources of each University. This will also have an impact on the number of staff and other teaching resources that a university may have to effect their teaching, learning, assessment and research activities.

At some HEIs in South Africa, curriculum development is carried out by a department or unit that is separate from the department that is offering the qualification. This is also a limitation of the study – at DUT, in the Accounting cluster, each department has a "curriculum champion" who is a staff member of that department that heads up the curriculum reform process in that department. In the Faculty of Management Sciences, there is a dedicated staff member who does the curriculum development for all programmes in the Faculty, assisted by the HOD's. So even at DUT, each Faculty has different structures when designing programmes.

These limitations must be borne in mind when trying to extrapolate the results to another set of data.

6.8 Conclusion

Chapter Six provided a summary of reflections from the analysis carried out in Chapter Five. I also presented the SSM intervention using the rich picture drawn up from the surveys and interviews carried out with the respondents in Chapter six. I then provided a summary of the findings from the research questions and provided a framework for improving the research environment for accounting academics at DUT. I then also penned my reflections on what type of people are attracted to accounting as well as emergent issues in professional practice (from a leadership lens). Chapter Seven, which follows, sets up the way forward, commencing with a summary of the chapters written up.

7CHAPTER SEVEN
WAY FORWARD- RECOMMENDATIONS AND FUTURE RESEARCH

7.1 Introduction

As I begin writing this final chapter, I reflect on the start of my PhD journey, going back to the first cohort session in July 2015. One of the first activities that we were required to complete was a card to ourselves, to be read on the completion of this study. I remember jubilantly congratulating myself on the hard work, sacrifice and perseverance put in to get to this point – little did I realise how much it would personally require out of my life to do this. Five years does seem like a very long time to complete a project – but especially in an action research living theory study like this, every activity becomes fodder for reflection and introspection.

This chapter starts with some narrative reflections from my PhD journey, followed by a discussion of what I propose the way forward will be, in how can accounting research enhance leadership capacity. I then present a summary of the last six chapters and the conclusion.

7.2 Reflections from my PhD journey

Another activity that the cohort had to complete very early in the study was to draw a pie chart of a 24 hour day and divide that day into how we currently spent that day on our activities, split between work, home and recreation. We were required to redraw that pie chart as a PhD student, now incorporating our studies into that mix – I had really underestimated the amount of time this study took out of my day. The activities such as the searching, reading and writing are the obvious activities that you 'budget' for in accounting for your time, but the reflection and thought behind what you have read lurks behind and interrupts your thoughts while you are busy with other activities such as marking, cooking and assisting with homework, in my case.

Being part of a cohort was of great assistance to me. Having access to three supervisors, having group trainings at DUT and bouncing ideas off each other as well as sharing academic material of interest to the group was beneficial to us all. There were several academics from other disciplines in the group, including my husband, who is an academic in another institution but in the same discipline. We also had classmates who were leaders in industry and government holding high-end management positions at blue chip companies, non-government organisations and municipalities. This programme was part of Project 500, a DUT initiative to increase the doctoral output in line with the National Development Plan. The Leadership and Complexity PhD was originally expected to be presented as a boutique two-year programme, but due to various administrative and capacity anomalies, students have extended their studies into this fifth year. Unfortunately, the class size has dropped to about one-third, but a few students have already graduated successfully, with an increasing number in the pipeline process.

During the five years that I have been a PhD student, I have had a few changes in my workload. I have been tasked with curriculum reform in the Department of Financial Accounting and have set of programmes for the new diplomas for Accounting (3rd and 4th year offerings), Advanced Diploma in Accounting, Higher Certificate in Financial Planning and the Advanced Certificate in Financial Planning. I have also assisted at the initial stages of the Postgraduate Diploma in Accounting and the Doctorate in Accounting, which has since been changed to a PhD in Accounting. I was initially allocated a time slot equivalent to one teaching load, to assist with the time required to prepare the documents that are required to accompany the applications that these registrations seek. It was a steep learning curve, as I have had no experience in curriculum design previously. The team of curriculum champions, one each per department in the cluster were assisted the quality promotions officer and the academic development practitioner from our faculty in this regard. We were exposed to the literature underpinning curriculum design and reform in South Africa and internationally, as we had to prepare a detailed philosophical strategy underpinning the curriculum design of each programme. In preparing this Philosophy and Strategy Report, we

had to provide a rationale, purpose and significance for the programme in relation to the mission and vision of the university. This too, exposed me to the policy documents and strategic plans of DUT which were needed for me to gain an understanding of the university for my personal studies. The curriculum reform duties have been a blessing in disguise as I have not only gained new skills and knowledge, but I have expanded my understanding of the institution as a whole, and have now fostered new relationships with people in other departments at DUT, whom I would never have interacted with, had I not undertook this charge.

My relationship with my peers has additionally, changed during the course of these five years. Three senior members of staff who mentored me have since left the employ of the university (all three have retired and one passed on shortly after retirement), but the two I worked closely with, at third year and postgraduate level, had commented that I had changed during the first three years of my PhD. One of these is a respondent in my study, and he had casually mentioned that the quality of my questions had become so much more critical and probing than before I commenced my studies. My second colleague also concurred, saying that I now spoke and wrote differently too. I took this as a direct compliment, as these three individuals have moulded me as an academic since I arrived at DUT, taking me under their wings and showing me how things are done. I came to DUT having freshly qualified with a Master's' degree with several years of industry and practice experience, so my teaching skills were lacking. These three men have guided me (and others in the department) how to set up assessments to meet learning outcomes; what good feedback mechanisms are; how problematic areas in IFRS must be tackled in the classroom and other areas that I needed direction in.

A close colleague who was very opposed to starting her Master's degree was convinced by me over a cup of tea (or five) that it is something one must do. Once her journey began, we started drinking more tea, because I spent an increasing amount of time motivating her to just keep at it. She is a hard worker and has a wealth of experience, she just lacked the confidence to make that start because she resumed studying after such a long break. Once she started, we managed to get three other colleagues to start too. I think that moving forward, this is how I

plan to use my research to increase leadership capacity (I will discuss this again in section 7.4).

I must admit there were times during this journey that were not so rosy. One of these times was when my husband surged ahead in his studies as he received ethical clearance before me. The process of getting the proposals approved for the cohort was long and tedious, largely due to lack of supervisory capacity in the field of leadership and capacity on the part of DUT. The candidates' proposals had to be reviewed by internal research staff in the Faculty of Management Sciences who had a very limited knowledge of the complexity theory and systems thinking. As a result, the proposals went through the review process three times. It was only in 2018 that my proposal was approved, and I could move ahead with ethical clearance and commence data collection. I am grateful that our supervisors and facilitators encouraged us to just work through our literature and methodology chapters in the meantime.

A second time I felt desolate was when I received NRF funding for 12 months, but I could not take it up as my proposal was not approved due to the setbacks mentioned above. I got support from my Dean, HOD and the DUT Grants administrator to defer the grant but I had to give up the funding. I then received UCDG funding from my faculty, but my study leave was classified as on-duty leave which meant that if I was required to do any work required by the head of department, then I could be called back from my leave. This was frustrating because I did spend a good deal of this time at the office attending to curriculum reform queries rather than concentrating on my own research.

A good motivator for me was an address at one of the cohort sessions by a former student. He reflected on his own journey, talking about the importance of having a routine to keep up the discipline of reading and writing. Furthermore, the supervisors had facilitated several open dialogue sessions from time to time discussing recent relevant topical issues afflicting leadership and management in these current times. This exposed us as students to network with business leaders and other experts and academics to discuss general issues about globalisation and sustainable trade in turbulent times.

7.3 Way forward

So, now that this project has almost come to end, what is there to do now? Well, there is a lot more to learn, and since this is a cycle, I must go back to the beginning. There are a few things to complete from this journey: In November 2019 I presented a joint paper at the third World Conference in Malaysia. This paper is currently sitting at a double blind review process for publication. I am hoping that this will be accepted.

Secondly, I prepared an extract to present a paper, "Utilizing Rich Pictures to Understand the Complexities of an Accounting Academic-Researcher" at the 18th Congress of the World Organisation of Systems and Cybernetics (WOSC 2021) in Moscow in September 2020. This paper was accepted, but the conference has been deferred until September 2021, due to COVID 19. The conference organisers have requested all presenters to retract their papers and add a section on how the COVID 19 pandemic has affected their practices at their respective places of work. I have not looked at the impact of COVID 19 for the purposes of this study, but I do want to change my WOSC 2021 paper and describe how my teaching and research practices have been amended due to COVID 19. I also intend to send this paper through for publication to a suitable DHET accredited journal.

I intend publishing from this study a paper with my supervisor. This is recommended by DUT as a best practice, but it is not mandatory. I intend working on this while the thesis is being reviewed for examination.

In terms of moving further with my own studies, I intend making a diagonal move. I would like to pursue a Higher Diploma in Higher Education specialising in curriculum studies (at NQF level 8). This teaching qualification will enhance my pedagogical skills and augment my knowledge in curriculum reform. It is a two-year programme that can be completed at the University of Kwa-Zulu Natal or Rhodes University. I would further be keen to pursue some kind of formal supervision training. The number of Master's applications at DUT are increasing exponentially, and I will have to take on more supervision work. Currently, I am co-supervising under Professor Stainbank, a seasoned accounting academic and

scholar. I am keen to improve my academic practice, growing the postgraduate numbers in the faculty will enhance my own leadership capacity. This is also a stepping stone towards increasing the doctoral graduates per the National Development Plan.

As mentioned in Chapter Six above, I am keen to mentor the academics who have joined us recently. Just like I had three senior staff members to mentor me when I came to DUT, I believe that these staff members need assistance and guidance too, with both teaching and research activities. Many of these staff members have commenced with or have just completed their Master's degrees. They will need assistance with publishing their first journal articles (preferably jointly with their supervisors). The assistance with the teaching activities is ongoing – usually help is given within a subject team as and when assistance is required. I sometimes just randomly ask new staff members if they need assistance, I understand they may be reluctant to ask for assistance.

7.4 Have I achieved what I wanted to do in completing in this study?

The critical question I need to answer is whether I have improved my practice through conducting this action research? I have to answer in the affirmative. My practice improved as a result of the improvement in my learning. In answering whether my "work contains a claim to knowledge" (McNiff and Whitehead 2009: 43), I understand that my claim is original as I have improved my practice by my action and not by the action of anybody else.

Further, I have demonstrated the legitimacy and innovation of my claim by how I have experienced myself as a living contradiction when my values were denied in my practice. I took action to find a compromise in an attempt to accommodate my values. I observed and gathered data and then produced evidence which I tested against "criteria and standards of judgement" (McNiff and Whitehead 2009: 44) and against the critique of others.

I claim that I have improved my practice my enhancing my learning. I have adjudicated my work against my values. These values that I live such as justice, freedom, kindness, cultural and religious tolerance, acceptance of diversity, are

all values that are consider as being good. I have inspired others to advance their practices, and I have done this by using my didactic stimulus on their own learning. I hope that I have encouraged them (my students and colleagues) in some way to think independently and to make autonomous choices.

In completing this PhD study, I can confidently say that I understand the values that I want to live my life by, I have clarity about the reason and purpose for my research and subject knowledge. I can better articulate what is considered as evidence and what standards of judgements are. After spending months fine-tuning my research proposal, and now assisting with research supervision, I have an enriched understanding of the context of a study, and how this impacts on improving or hindering a student's effort in moving forward in their studies.

Additionally, my skills have improved remarkably too. I have become more efficient at managing my time and people, upskilling myself in negotiating, delegation and strategic planning. My research capacity abilities have, likewise improved. I was introduced to qualitative research techniques, narrative storytelling, and systems thinking, which has essentially changed the way I see how the world works. I have also become more tolerant and adaptable in accepting other peoples' worldviews.

So, how can I improve what I am doing, and can I influence others to do the same in their practice? Yes, I have improved a lot in the five years since I began this journey, and I have influenced others, peers and students alike. But there is always more learning to be done, so there is always room for improvement….

7.5 Recommendations for future research

As discussed in section 6.4, during the course of this study, many of the DUT staff who were initially reluctant to even begin a Masters degree, have completed this, and are now ready to embark on a PhD or have started to publish with a supervisor or colleague. It is wonderful to see how the perception of self doubt and gloom has changed into one of optimism and "can do" mentality.

Suggested areas for future research that arose directly from this study, that cropped up from reflection or from observation/discussion with respondents include:

- The importance of ethics and ethical behaviour in the accounting profession
- The use of technology and its perceived impact on the Accounting curriculum
- 4IR and the Accounting Curriculum – planning for an uncertain future?
- Which or why professional affiliation is the best fit for my career prospects?
- How has COVID 19 changed the way Accounting is taught and assessed throughout the world and what implications does this have for accounting practitioners?
- What are the attributes that employers expect Accounting graduates to have that are not taught at university?
- How effective are student evaluations in adjudicating Accounting academics performance? (research paper)

This is not an exhaustive list, but merely sums up a few of the popular ideas that came to the fore during the study.

7.6 Summary of thesis

The first chapter has introduced the increasing focus on research by the accounting academic as discussed in the focus area and rationale of the study. The primary research objective of how can accounting research enhance leadership capacity was presented. A map of the thesis and a summary of each chapter was provided.

Chapter Two describes the context, providing the background and justification for living educational theory, phenomenology, action research and the applicability of ethnography. The discipline of accounting is then discussed, firstly by providing a brief history. Secondly, the three most popular professional bodies that South African accountants are affiliated to are discussed. It is useful to apprise that accounting research is not patently required in the conceptual frameworks of any

of these professional bodies. Which begs the question – why do academics have to conduct research in this discipline that is not required by industry partners and employers? How is teaching/learning enhanced by the academic's research and how does it filter into the student's learning experience?

Chapter Three, the literature review section or argument section of the thesis discusses the synthesis of ideas from the literature. I have started this section by discussing some of the issues that underpin the accounting discipline and the HE sector in general to augment the contextual background provided in Chapter Two. The research-teaching nexus is addressed next, as that is the core of what my research questions explore, namely what is scholarship in accounting; what is researched; how does one go about conducting this research; why is this research useful in the classroom and/or in practice as well as whether this is relevant research in the field? The third broad area explored is curriculum development because this is where much of the action will be taking place, and where the university as a learning organisation comes into being. The final section of the argument is discussed as recent developments.

The research design/methodology is discharged in Chapter Four. living-theory methodology is discussed again, where as an academic-practitioner-researcher I reflect on my own practice in understanding how research is perceived by my colleagues and why there is a keen interest or a resentment for accounting research. The second subsection of the design chapter is the primer of systems thinking and its applicability to this study. An overview of hard and soft systems thinking methodologies are discussed with a detailed discourse on system dynamics, the viable systems model and soft systems methodology (the dominant method used in this research).

Chapter Five discusses the data that was analysed from the study. Fifteen members of staff from the accounting cluster were selected and surveyed then interviewed. These were audio-recorded and then transcribed. The transcriptions were then coded into common themes and subjected to further interrogation which I then represented as a reflective narrative describing my thoughts as an ethnographic practitioner.

Chapter Six discusses the reflections from the data analysed in Chapter Five. I provide the SSM learning cycle based on the Rich Picture drawn up from the respondents' worldviews. I then present a summary of the research findings and illustrate the framework for improving the research environment for accounting academics at DUT in an iceberg model followed by a narrative discourse. I then present a further reflection on the type of people who are attracted to accounting and the emergent issues in professional practice from a leadership lens.

Chapter Seven is the concluding chapter of the thesis. I provide a summary of the previous six chapters and a closing reflection on my views of how I can improve my practice by integrating research and teaching, and provide insights for others to consider, in improving their practice in relation to the same question.

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APPENDICES

Appendix A: Letter of Information

APPENDIX A

LETTER OF INFORMATION

Title of the Research Study:

An investigation of the complexities of simultaneously being an accounting academic and a researcher – a Durban University of Technology (DUT) Case Study

Principal Investigator/s/researcher: Anchal Ramsarghey - M Com

Co-Investigator/supervisor: Dr S Hardman

Thank you for considering participating in my study.

Brief Introduction and Purpose of the Study:

Accounting academics are constantly under pressure to produce publication outputs. Their limited time resources are being stretched to the limit with increasing administrative demands, teaching loads, community engagement responsibilities and mentoring. At the Durban University of Technology, the change from a "technikon" to a 'university of technology' has brought with the change of status, a large change in the workload model of the academic. Now, academics are expected to engage in scholarly investigation and debate, the delivery of conference papers, publishing in accredited academic journals and advancing their own studies which is an integral part of being a university academic. The relationship between the accounting academic and research publication is factors that influence the decision to research is a primary focus area, with the other factors influencing research output and the capacity to research, being the secondary focus area.

Outline of the Procedures:
You will be required to first participate in a short 10 minute face to face survey, which is being used as an explorative tool to obtain an understanding of the perception of you as a respondent. This will be followed by an in depth interview responding to open ended survey questions at a later time. Your identity will be kept confidential. These interviews will be conducted on an individual basis, and will be audio-recorded for transcription purposes. The recording device saves a voice file directly onto a USB which will be in the custody of the researcher. Access to the voice files are password controlled. Should you be keen to participate, but are uncomfortable with being audio recorded, arrangements can be made to transcribe the survey and interview sessions. It is estimated that each interview will take 45 to 60 minutes. The interviews will be conducted in the Research Boardroom at the Faculty of Accounting and Informatics, at DUT at a time that is convenient for you, during working hours. You may be required to attend a focus group interview once the transcripts are analysed, for iterative purposes and to discuss action for change. The sequence above is intended to firstly understand the 'mess', then find common threads in the narrative and to discuss these with the focus group with the aid of a rich picture.

Risks or Discomforts to the Participant:
There are no foreseeable risks or discomfort to you.

Benefits:
There are no direct benefits to you but it is an anonymous avenue to vent: to discuss your fears, frustrations, uncertainties or pleasure in conducting research as an accounting academic. It is also

hoped that these initial interviews will open up discussion and debate in the Faculty around research, with a view to increasing research outputs.
The benefit to the researcher is the collection of data which is being used for a PhD study as well as a conference paper/s and a journal publication.

Reason/s why the Participant May Be Withdrawn from the Study:
You may withdraw from the study at any time.

Remuneration:
There will be no remuneration for participation in the study.

Costs of the Study:
You will not be required to pay for any costs.

Confidentiality:
Your identification will remain confidential. Your identification will be anonymized as you will coded as respondent A, respondent B, etc.

Research-related Injury:
There are no research related injuries expected. Thus, there will be no compensation.

Persons to Contact In the Event of Any Problems or Queries:
Participants may contact the following persons should there be any problems or queries:

1. Researcher: Anshal Ramsarup 083 4586 365
2. Supervisor: Dr S Hardman 082 5532 176
3. Institutional Research Ethics Administrator: Ms Lavisha Deonarain 031 373 2375

Complaints can be reported to Professor CE Napier; Acting Director: Research and Post Graduate Support Directorate Telephone 031 373 2577 or carlnn@dut.ac.za

Appendix B1: Request for Gatekeepers Letter

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APPENDIX B

PERMISSION TO CONDUCT RESEARCH: DUT

Lecturer: Department of Accounting
Durban University of Technology

Professor CE Napier
Acting Director: Research and Post Graduate Support Directorate
Durban University of Technology

Dear Professor Napier

RE: REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN YOUR ORGANISATION

My name is Anchal Ramsaroop, and I am a PhD student at the Durban University of Technology (DUT) (Student No: 21557654). I wish to conduct a research project for my PhD. The study is an investigation of the complexities of simultaneously being an accounting academic and researcher– a Durban University of Technology (DUT) Case Study.

I am hereby seeking your consent to be allowed to conduct a survey, detailed interview and a focus group interview with the lecturers from the accounting cluster in the Faculty of Accounting and Informatics. The survey is expected to take ten to fifteen minutes, the interview forty five to sixty minutes per respondent and the focus group interview will be approximately one hour. Attached is a copy of my thesis proposal. Upon completion of the study, I undertake to provide the DUT with a bound copy of the full research report, if required. An electronic copy will be available at the DUT repository at the library.

If you require any further information, please do not hesitate to contact me on anchal@dut.ac.za or 083 4598 365.

Thank you for your time and consideration in this matter.

Yours sincerely,

Tel: 031 373 5813
Email: anchal@dut.ac.za

Supervisor: Dr Stan Hardman
Tel: 082 5532 176
Email: stan@leadershipdialogue.co.za

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Appendix B2: Gatekeepers Letter

Directorate for Research and Postgraduate Support
Durban University of Technology
Tromso Annexe, Steve Biko Campus
P.O. Box 1334, Durban 4000
Tel.: 031-3732576/7
Fax: 031-3732946

05th November 2018

Mrs Anchal Ramsarghey
c/o Leadership and Complexity Project
Faculty of Management Sciences
Durban University of Technology

Dear Mrs Ramsarghey

PERMISSION TO CONDUCT RESEARCH AT THE DUT

Your email correspondence in respect of the above refers. I am pleased to inform you that the Institutional Research and Innovation Committee (IRIC) has granted full permission for you to conduct your research "An investigation of the complexities of simultaneously being an accounting academic and a researcher-a Durban University of Technology (DUT) Case Study" at the Durban University of Technology.

The DUT may impose any other condition it deems appropriate in the circumstances having regard to nature and extent of access to and use of information requested.

We would be grateful if a summary of your key research findings can be submitted to the IRIC on completion of your studies.

Kindest regards.
Yours sincerely

PROF CARIN NAPIER
DIRECTOR (ACTING): RESEARCH AND POSTGRADUATE SUPPORT DIRECORATE

Appendix C: Survey Questions

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APPENDIX C

RESEARCH QUESTIONS: Anchal Ramsarghey (21557654)

Survey Questions: Intended to be used as an explorative tool to obtain an understanding of the perception of respondents

Title of the Research Study: An investigation of the complexities of simultaneously being an accounting academic and a researcher – a Durban University of Technology (DUT) Case Study

1. How does an accounting academic go about conducting research?
2. What does an accounting academic research?
3. What type of research will inform teaching?
4. Does a good teacher need to conduct research and why?
5. What should take preference in an accounting academic's work life – teaching or research?
6. What do you think are some of the factors that prevent academics from pursuing research?
7. What are the benefits of pursuing research?
8. Are there monetary benefits from pursuing research as an academic at DUT?
9. How can the research environment be improved at DUT?

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Appendix D: Interview Questions

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APPENDIX D

RESEARCH QUESTIONS: Anchal Ramsarghey (21557654)

Individual/Focus Group Questions

Title of the Research Study: An investigation of the complexities of simultaneously being an accounting academic and a researcher – a Durban University of Technology (DUT) Case Study

1. Why is there a perception that accounting is not a researchable discipline?
2. How do you problematize research in accounting?
3. Apart from the technical aspects of accounting (the applicability of IFRS), what are the broad accounting issues that need to be investigated?
4. How does accounting research inform your teaching?
5. Are research/teaching activities in competition or can they inform each other?
6. What are the hindrances to conducting research as an accounting academic?
7. Should research be included as part of an accounting student's syllabus? At what level and why?
8. Continuing professional development (CPD) requirements of most professional accredited bodies requires members to update their knowledge. Do you consider this research or work preparation as an academic? Discuss?

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Appendix E: Letter of Consent

CONSENT

Statement of Agreement to Participate in the Research Study:

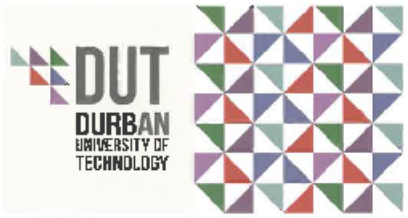
- I hereby confirm that I have been informed by the researcher, , about the nature, conduct, benefits and risks of this study - Research Ethics Clearance Number: _____.
- I have also received, read and understood the above written information (Participant Letter of Information) regarding the study.
- I am aware that the results of the study, including personal details regarding my sex, age, date of birth, initials and diagnosis will be anonymously processed into a study report.
- In view of the requirements of research, I agree that the data collected during this study can be processed in a computerised system by the researcher.
- I may, at any stage, without prejudice, withdraw my consent and participation in the study.
- I have had sufficient opportunity to ask questions and (of my own free will) declare myself prepared to participate in the study.
- I understand that significant new findings developed during the course of this research which may relate to my participation will be made available to me.

Full Name of Participant	Date	Time	Signature / Right Thumbprint

I, herewith confirm that the above participant has been fully informed about the nature, conduct and risks of the above study.

Full Name of Researcher	Date	Signature
Full Name of Witness (If applicable)	Date	Signature
Full Name of Legal Guardian (If applicable)	Date	Signature

Appendix F1: IREC Provisional Approval



Institutional Research Ethics Committee
Research and Postgraduate Support Directorate
2nd Floor Berwyn Court
Steve Biko Campus
Durban University of Technology

P O Box 1334, Durban South Africa, 4001

Tel: 031 373 2375
Email: lenamd@dut.ac.za
http://www.dut.ac.za/research/institutional_research_ethics

www.dut.ac.za

15 October 2018

Mrs A Ramsarghoy
P.O. Box 1036
Westville
3630

Dear Mrs Ramsarghoy

An investigation of the complexities of simultaneously being an accounting academic and a researcher – a Durban University of Technology (DUT) Case Study

I am pleased to inform you that **PROVISIONAL APPROVAL** has been granted to your proposal subject to:

- Obtaining and submitting the necessary gatekeeper permission/s to Institutional Research Ethics Committee (IREC).

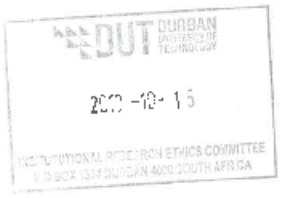
PLEASE NOTE THAT THIS IS NOT A FINAL APPROVAL LETTER. KINDLY SUBMIT THE ABOVE MENTIONED DOCUMENTS WITHIN THREE MONTHS TO THE IREC OFFICE. DATA COLLECTION CAN ONLY COMMENCE WHEN IREC ISSUES FULL APPROVAL

The Proposal has been allocated the following Ethical Clearance number **IREC 106/18.** Please use this number in all communication with this office.

Approval has been granted for a period of two years, before the expiry of which you are required to apply for safety monitoring and annual recertification. Please use the Safety Monitoring and Annual Recertification Report form which can be found in the Standard Operating Procedures [SOP's] of the IREC. This form must be submitted to the IREC at least 3 months before the ethics approval for the study expires.

Yours Sincerely

Professor J K Adam
Chairperson: IREC



Appendix F2: IREC Full Approval

Institutional Research Ethics Committee
Research and Postgraduate Support - Directorate
1st Floor, Annexure Centre
Gate 1, Steve Biko Campus
Durban University of Technology

P O Box 1334, Durban, South Africa 4000

Tel: 031 373 2375
Email: irec@dut.ac.za
http://www.dut.ac.za/research/institutional_research_ethics

www.dut.ac.za

8 November 2018

Mrs A Ramsarghey
P.O. Box 1036
Westville
3630

Dear Mrs Ramsarghey

An investigation of the complexities of simultaneously being an accounting academic and a researcher – a Durban University of Technology (DUT) Case Study

The Institutional Research Ethics Committee acknowledges receipt of your gatekeeper permission letter.

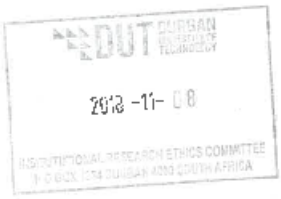
Please note that FULL APPROVAL is granted to your research proposal. You may proceed with data collection.

Any adverse events (serious or minor) which occur in connection with this study and/or which may alter its ethical consideration must be reported to the IREC according to the IREC Standard Operating Procedures (SOP's).

Please note that any deviations from the approved proposal require the approval of the IREC as outlined in the IREC SOP's.

Yours Sincerely,

Professor J K Adam
Chairperson: IREC



Appendix G: Turnitin Report

An investigation into the complexities of simultaneously being an accounting academic and a researcher - a Durban University of Technology (DUT) case study

by Anchal Ramsarghey

29-10-2020

Submission date: 29-Oct-2020 09:53AM (UTC+0200)
Submission ID: 1429981279
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Word count: 72167
Character count: 374471

An investigation into the complexities of simultaneously being an accounting academic and a researcher - a Durban University of Technology (DUT) case study

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Appendix H: Editorial Report

SURY BISETTY

EDITORIAL SERVICES

To whom it may concern,

I have edited the Doctoral Thesis entitled, An investigation into the complexities of simultaneously being an accounting academic and a researcher – a Durban University of Technology (DUT) case study, by **Anchal Ramsarghey** Student number: 21557654, submitted in fulfilment of the requirements of the Degree of Doctor in Philosophy in Management Sciences: Leadership and Complexity in the Faculty of Management Sciences at the Durban University of Technology

28 October 2020

Language and Technical Editor

BA. UHDE

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Editing Mastery: How to Edit to Perfection
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CONTACT DETAILS

Email: surybisetty11@gmail.com
Cell no: 0844932878
Tel.: 031 7622 766

Disclaimer: I provided only language and technical editing as per discussion with the client. The content of thesis was not amended in any way. The edited work described here may not be identical to that submitted. The author, at his/her sole discretion, has the prerogative to accept, delete, or change amendments/suggestions made by the editor before submission.