Informing Teaching and Learning Practice: Identifying Educator Capabilities for Improving Student Performance in Accounting Education

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University of Technology

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Supervisor: signature _ ___ Date 30-10-2020

DECLARATION

I, Kevin Ramsarghey, affirm that

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ABSTRACT

The focus of this study is my lived experience as an accounting academic over the past twenty years in higher education in South Africa. As a lecturer, I am embedded in my teaching practice which allows me to be a reflective practitioner. In my reflective considerations, I began to identify educator capabilities for improving student performance in accounting education. Educator capabilities were identified by me as work experience, teaching experience, and the teaching qualification. A competent academic should possess work experience, teaching experience and a teaching qualification who will then display leadership traits and characteristics that are trusted and aligned with emotional intelligence. The extensive literature review on educator capabilities was used to support the findings of the individual interviews and focus group interviews to answer the research questions. The epistemologies and ontologies are underpinned on the premise of living theory and action research within a systems framework. The action research strategy was conducted in three phases. Firstly, the informal phase where a framework for the study was established. Thereafter, a formal phase for the research methodology to be conducted and finally, a phase for reflexivity.

A Systems Thinking approach was adopted in the study using a combination of systems methodologies to facilitate the process of sense making. System Dynamics was used to design a stock-flow diagram to illustrate the relationship between educator capabilities and student performance. Soft Systems Methodology was used to depict a ‘rich picture’ of the scenario affecting student performance. The Viable System Model was used as the dominant system to inform educator capabilities in accounting education. This led to the establishment of pathways to Accounting Academia where varying routes to improving accounting academia competencies are explored. I have posited this emergent learning as informing of academic leadership in accounting education. This became a vital part of the knowledge creation in this thesis.

As a part of the leadership role in accounting education, the way forward, for me, is to be an ambassador for promoting and encouraging other academics to inform their own professional development through research processes of their choosing.

Key Words: academic capabilities, accountancy education, reflexive practice, Systems Thinking, teaching experience, teaching qualification, work experience

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ABBREVIATIONS AND ACRONYMS

CA	Chartered Accountant
CAS	Complex adaptive systems
CE	Community Engagement
DUT	Durban University of Technology
ELO	Emergent Learning Outcome
GAAP	Generally Accepted Accounting Practice
HE	Higher Education
HEIs	Higher Education Institutions
IAS	International Accounting Standards
IFRSs	International Financial Reporting Standards
ILO	Intended Learning Outcome
KPAs	Key Performance Areas
M (ACC)	Master of Accounting
MUT	Mangosuthu University of Technology
PGDip (HE)	Post-Graduate Diploma in Higher Education
SA	South Africa
SAICA	South African Institute of Chartered Accountants
SD	System Dynamics
SSM	Soft Systems Methodology
T&L	Teaching and Learning
TLDC	Teaching and Learning Development Centre
TDG	Teaching and Development Grant
UoT	Universities of Technology
UKZN	University of Kwa-Zulu Natal
UTQ	University Teaching Qualification
VSM	Viable Systems Model

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1.1 Chapter Outline

The purpose of this chapter is to introduce me to you and to explain the reason why I have chosen this particular topic as a focus area for my doctoral study. Furthermore, I will detail the objective, introduction, rationale, literature review, research design and problem statement for the study. I will introduce you to the research questions that I intend to answer and explain how systems thinking, and the Viable System Model (VSM) was used in the study. This research is a qualitative study using action research and living theory as an integral part of the study; thus, I will be writing in the first person (McNiff 2007).

1.2 Objective

The objective of the study is to identify the significance of work experience, teaching experience and the teaching qualification as educator capabilities for improving accounting education.

1.3 Introduction

I have chosen to focus on the influence of educator capabilities on student performance because, most often, when student pass rates are low, the blame falls squarely on the students. The influence of the lecturer's ability and attitude to the group of students are normally never questioned. Green, Eady and Andersen (2018) posit that quality educators are essential for student success. According to Lubbe (2014), teaching should provoke deep understanding and not mere surface learning.

In my considered opinion, students who adopt a deep approach to their learning are learners that retain the structure of the task and attempt to relate new knowledge to existing knowledge. These learners are learning to understand; therefore, they consider evidence presented and conclusions drawn to make

informed personal conclusions. They examine logic and arguments critically and are actively interested in the course content (Biggs 1999).

In extending my theory in use, students who adopt a surface approach to learning, in contrast, study without reflecting and find difficulty in making sense of new ideas and concepts. They employ passive learning techniques such as memorising, note-taking, recognising and relating. These students are studying to pass and not necessarily studying to understand. My theory in use is informed by McAlpine, Amundsen, Clement and Light (2009) and Biggs (1999) who state that deep learning relates to students who learn to understand while surface learning relates to students who learn to pass.

The study will focus on the theories in use of academic staff in the Department of Accounting and Law at Mangosuthu University of Technology (MUT) and in particular, how they relate to their perceptions of their own professional learning needs to improve their teaching ability to lead more students into deep learning. The possibility of passive learning among staff exists, especially if they are resistant to change, and do not want to embrace technology and a student-centred approach to teaching and learning. I will be conducting focus group interviews with accounting staff from the Durban University of Technology (DUT) and the University of KwaZulu-Natal (UKZN) in order to obtain their views on academic capabilities and its influence on student performance.

The MUT academic accounting staff were interviewed individually to elicit information from them about their teaching and learning practices. I am employed at MUT, hence staff are accessible to me and are willing to participate in interviews that are voluntary. The gate keeper agreement is explained and the consent form is signed prior to the interview being conducted. The interviewees were anonymized to protect their identities in terms of the ethics processes for the study. The interviews were conducted from the 16 July 2018 to the 6 August 2018.

At DUT and UKZN, focus group interviews were conducted to facilitate group interviews due to the unavailability of academic accounting staff to conduct individual interviews, as these interviews were conducted during term time. These interviewees were also provided with the respective gate keeper

agreements and consent forms prior to interviews being conducted. These interviewees were anonymized, as mentioned above, and participation in the interviews were on a voluntary basis. The UKZN interview was conducted on the 30 July 2018 while the DUT interview was conducted on the 8 August 2018.

1.4 Rationale - My Living Experience

In considering the concept of 'living theory' (Whitehead 2012), I have prepared a narrative of my personal experiences that have shaped my academic career. I have provided a brief history of my emergence into university teaching as a profession. As I reflected on this, it became helpful to think of my growth through the different phases of development and experience.

I was raised and educated in a small suburb (Shallcross) south of Durban, KwaZulu- Natal, South Africa (SA). Being the eldest of three children to single income parents, we grew up in an extended family of twenty members due to culture, poverty, circumstances and apartheid. Apartheid refers to the classification and segregation of the South African population according to race. Hence, the education system was also divided and classified according to race groupings. I attended secondary schooling from 1987 to 1991 where I realised I had a passion for accounting and mathematics. My schooling life was sheltered and protected from the South African volatile political situation and crime. My parents and immediate family influenced my career choices, and exposure to outside opportunities was limited. The common career choices then in the community were medicine, law and education. Many families chose careers according to affordability.

I made enquiries at the University of Durban-Westville (UDW) about accounting degrees and related careers. The cost was a major stumbling block. I managed to register for a Bachelor of Accounting degree towards the chartered accounting (CA) stream with the aid of a loan and a bursary from the South African Institute of Race Relations. My first degree was completed on a full time basis in 1995 while working on a part-time basis for the university as a student assistant. Due

to financial constraints, there was a need to seek employment urgently in the form of articles (traineeship) and continue studying on a part-time basis.

Articles is compulsory training towards a chartered accounting qualification and could span from 3 to 5 years depending on the contract entered into with the accounting company. I secured tenure with Alleson and Company in 1996 for a period of 3 years as my traineeship. During this traineeship in 1997, we merged with BDO Spencer Steward, and I was promoted to audit manager. In this time, I registered with the University of South Africa (UNISA) for the Bachelor of Accounting Science Honours degree which I completed in 1997. I completed the training in February 1999 and had to decide whether to continue with the CA route or opt for an alternative accounting career. I obtained a professional affiliation with the SA Institute of Professional Accountants (SAIPA) in order to keep my options open to allow me to practice if the need arose and to keep my knowledge updated.

In March 1999, I made a conscious decision to lecture accounting and related subjects to students in higher education (HE). I secured employment at Mangosuthu University of Technology (MUT) as a lecturer in the Department of Accounting. Initially, I lectured Cost Accounting II, Financial Accounting II, and Auditing II. Upon settling down at the University, I realised that my passion in terms of subject matter was Management Accounting and hence I have since been lecturing Management Accounting II, III and IV to undergraduate and post-graduate students. In 2002, I completed a Master of Commerce degree from UDW majoring in taxation.

In 2010, I was promoted to senior lecturer in the Department of Accounting with additional administrative duties. I was tasked as a programme co-ordinator for the National Diploma: Cost and Management Accounting and Bachelor of Technology: Accounting. In 2015, I completed the Post Graduate Diploma in Higher Education (PGDHE) at Rhodes University. This teaching qualification enhanced my pedagogical skills and assisted my shift towards student-centred teaching and learning. Currently, I am registered for my PhD in Leadership and Complexity at the Durban University of Technology (DUT). This study has encouraged me to research ‘living theory’ where I considered my personal

circumstances to achieve my current career status and the work that still has to be achieved in order to attain my future career goals and aspirations.

In 2017, I was awarded a silver trophy by the Teaching and Learning Development Centre (TLDC) at MUT for teaching excellence. This reinforced my commitment to quality teaching and my dedication to my students' needs. During my twenty years of service at the university, I have coached junior staff to grow and achieve their goals. I have been a mentor to students guiding them in and beyond the classroom. The work experience coupled with the teaching experience brings into the classroom immense confidence and leadership skills irrespective of the style of teaching method being employed. Be it teacher-centred or student-centred teaching; this experience displays to the students that the lecturer has the teaching ability and content knowledge. Pedagogical skills will come to the fore from teaching qualifications and years of experience. Students are perceptive and easily detect whether a lecturer is well prepared to teach them the related subject matter.

MUT is a career-focused university offering Diplomas, Bachelor of Technology (BTech) programmes and Advanced Diplomas. The university was opened in 1979 as Mangosuthu Technikon with 15 students. Dr Mangosuthu Buthelezi was the founder of the institution with Mr Harry Oppenheimer as one of the major sponsors. In 2007, the Minister of Education designated the institution as MUT. According to MUT's Institutional Performance Report, the enrolment headcount has grown from 10 459 students in 2013 to 11 586 students in 2017. MUT is one of the designated Universities of Technology in South Africa. The Department of Accounting and Law is placed under the Faculty of Management Sciences where it is managed by the head of the department and employs a secretary, four senior lecturers and sixteen lecturers.

Accounting academic staff at MUT, UKZN and DUT are continuously encouraged to pursue vertical qualifications such as master's and doctoral degrees in order to increase the research output and to enhance the quality of teaching and learning.

1.5 Literature review

In order to inform my research I engaged with a broad range of literature relating to the topic and determined that the most important aspects of the literature to inform my field of study were work experience [Mounce, Mauldin and Braun (2004); Shreeve (2010); Buchholz, Kass and Robinson (2014)], teaching experience [Long, Ibrahim and Kowang (2014); Trigwell (2012); Ramsden, Prosser, Trigwell and Martin (2007); McAlpine *et al.* (2009); Kember (2009)] and the teaching qualification [De Jong, Mulder, Deneer and Van Keulen (2013); Marques (2013); Duta and Folostina (2014); Simona (2015); Dunn, Hooks and Kohlbeck (2016)]. The key discussion in work experience was practical accounting traineeship with the intention to qualify as a chartered accountant and work experience as a practical accounting learning tool. The main discussion related to the literature under teaching experience focussed on teacher-centred versus student-centred approaches to learning, transmission versus facilitation, surface learning versus deep learning, competency and excellence, variation in teaching, approaches to teaching versus conceptions to teaching, teaching styles, emotional intelligence, emotions in teaching and learning, espoused theories versus theories-in-use, and teaching authenticity. The discussion engaged with the literature regarding teaching qualification focussed on pedagogical training, academic development, training programmes and teaching qualifications. By focussing on these areas of the literature, I was able to answer my research questions.

1.6 Research design

The research process was formulated to conduct semi-structured interviews with accounting academic staff and record their views on educator capabilities and its influence on student performance in accounting education. Purposive sampling was used in this study as I am investigating a phenomenon at MUT, DUT and UKZN. The accounting academic staff were informed of the interviews via the

letter of information and the interviews were scheduled accordingly. Interviewees were given a copy of the gatekeeper agreement and a consent form prior to the interviews being conducted. All of the interviews were conducted on a voluntary basis. They were then audio –recorded and transcribed verbatim for analyses to be conducted. Transcripts were read to identify similarities and differences and read again to identify themes that may emerge.

1.7 Problem Statement

I am investigating how educator capabilities for improving student performance in accounting education can be achieved.

According to the Council on Higher Education (2010:30) staff-related factors that impact on student performance are, inter alia,

> … outdated or simply different approaches to pedagogy; the attitudes of academic staff; the skills of academic staff in teaching and assessment practice (also referred to as staff under preparedness); pressures on the time and energy of academic staff; and the staff being demotivated by changes in the university.

Morrow (1993) states that physical access provides entrance into universities whereas epistemological access gives students access to knowledge at these universities allowing them to succeed in their qualifications. Since 1994 student enrolments in Higher Education Institutions (HEIs) have almost doubled. HEIs are increasing first year enrolments year on year in order to widen access to students. Physical access is being achieved; however epistemological access is lagging. According to Higher Education South Africa (HESA) (2014:2),

> The international graduation rate norm for a three year degree programme is 25%. In 2010 the graduation rate of African students was 16%, and that of the white students was 22% with an average of 17%. The figures for three-year diplomas at contact institutions were worse: after six years 63% of African students had dropped out and 45% of white students.

These figures indicate that epistemological access (access to knowledge) is not being achieved to provide students with opportunities to succeed. Thus, throughput rates are not growing as fast as enrolments rates. Social inclusion places universities under pressure to widen access thus achieving physical access. When throughput rates are not growing fast enough, we can conclude that epistemological access is being achieved at a slower rate than desired.

One of the ways of improving epistemological access has been the creation of academic support/development units in HEIs. These support units have been tasked to improve teaching and learning in HEIs. At MUT, a Teaching and Learning Development Centre (TLDC) has been established to support academics and academic departments to improve the quality of teaching and learning throughout the institution. The TLDC at MUT is an independent department established to support academics and students. Thus far, they have been successful in setting up structures for academic and student support. They have been instrumental in fostering relationships with other Universities and affording staff the opportunities to further their studies. TLDC has set up teaching awards to motivate academic staff to strive for teaching excellence.

Teaching/lecturing competence in terms of industry work experience, pedagogical experience and the importance of the teaching qualification is most often not held accountable for student performance. This study will link the relevance of teaching competence to the ability of educators to transfer knowledge to students. Hanapi and Nordin (2014) concur that lecturer competency is the ability to perform tasks and state that competency comprises knowledge, skills, personal values, attitudes and motivation in doing a task. Until recently, most academics employed in the Department of Accounting and Law at MUT were only selected based on their Accounting qualifications (preference being given to masters' and doctoral degree holders). Now consideration is also being given to teaching qualifications, work experience, research and publications. This shift in mind set is intended to bring new and competent academics into the classrooms.

1.8 Research Questions

The research questions are:

1. How does lecturer experience, competence and worldview affect students' academic performance?
2. How does pedagogic teaching experience influence the teaching and learning outcomes?
3. To what extent does the teaching qualification influence the teaching and learning outcomes?
4. What are the underlying relationships between academic competence, industrial experience, teaching experience, and teaching qualifications?

1.9 Systems Thinking

My aim in this study is to establish the impact of educator capabilities on student performance using predominantly the Viable System Model (VSM) and System Dynamics (SD). It is imperative to distinguish between system and systems change. A system is a working whole, made up of many parts that, when put together, function in an organized way. Betts (1992) distinguishes between open and closed systems where an open system is able to import and export energy. He further discusses unitary and pluralistic systems where unitary systems have a single goal as compared to pluralistic systems that have multiple goals. Betts (1992) states that education has been treated as a unitary system whereas it is pluralistic with multiple conflicting goals. According to Hirsch, Levine and Miller (2007), systems change involves changing the main causes of a problem through actions to bring about improvement.

Jackson (2003) posits that the System of Systems Methodologies (SOSM) was developed by Jackson and Keys in 1984 as a framework for understanding and classifying systems methodologies. This framework was able to deal with complex problems that gave birth to the construction of a grid with 'systems' and 'participants' as follows:

Table 1-1 Ideal-type grid: SOSM for problem contexts

PARTICIPANTS

SYSTEMS	**UNITARY**	**PLURALIST**	**COERCIVE**
SIMPLE	Simple-Unitary	Simple-Pluralistic	Simple-Coercive
COMPLEX	Complex-Unitary	Complex-Pluralistic	Complex-Coercive

Source: Jackson (2003:18) - Jackson's extended version of Jackson and Keys' 'Ideal-type' grid of problem contexts

The vertical axis indicates system types as being either simple or complex. According to Jackson (2003), simple systems have few subsystems and tend not to change much whereas complex systems have a large number of subsystems that adapt and evolve over time. The horizontal axis classifies the participants as being 'unitary', 'pluralistic' or 'coercive'. 'Unitary' participants have common values and interests. 'Pluralistic' participants have common basic interests but do not share the same values and beliefs. 'Coercive' participants have very little in common and tend to have conflicting values and beliefs. The concept of the 'ideal type' grid underpins the SOSM and indicates ways in which problems may be classified.

The systems methodologies that will be used in this study are the Viable System Model (VSM), System Dynamics (SD) and Soft Systems Methodology (SSM). These methodologies together with systems thinking and its relevance are discussed in future chapters of this study.

1.10 Action research

The first aspect is clearly a broad framing one of an approach to professional development. According to McNiff (2007), action research is a type of research that allows practitioners to become reflective practitioners and relate their research stories as to how they have taken action to improve their practice. Following Ponte (2002), a distinction is made between 'desired effects' and 'real effects' with regard to teachers in action research. I draw a parallel discussion to

intended and emergent learning outcomes. According to Hussey and Smith (2003), intended and emergent learning outcomes emerge from an articulated curriculum. Intended learning outcomes (ILOs) are predicted by the teacher whereas emergent learning outcomes (ELOs) are unpredicted and could be either desirable or undesirable. Discussions in classrooms could either deviate from the learning outcome or address the learning outcome. Hussey and Smith (2003) refer to the notion of a teacher's "corridor of tolerance" in relation to the extent to which they are willing and able or not, to capitalize on potential opportunities. This is where the teacher is trying to balance content, assessment and intended and emerging learning outcomes. McNiff and Whitehead (2009) state that action research differs from traditional research with regards to its epistemologies and methodologies since action research involves doing research in the work environment with the goal of improving practice through stringent validation procedures and then relating the research stories.

According to Elton (2001:53), one of the links between pedagogic research and disciplinary teaching is 'action research, in which academics combine the roles of researcher and teacher by researching into their own teaching'. The intention is that by researching my own practice, I can evolve as a reflective practitioner and an improved researcher/teacher.

The explanations of practice became known as the living educational theories of practice. According to Whitehead (2000), the concept of a living theory is where the practitioner would evaluate past practice with the hope of improving future practice. Whitehead (2012:8) further explains the living educational theory where a researcher must be accountable to himself/herself and others and the researcher has to enquire as to 'Why is my work important?' and 'How do I improve what I am doing?' Thus, by improving what I am doing, I will be improving my practice. Whitehead (1989:45) explains the concept of living contradiction as 'holding educational values whilst at the same time negating them.' The contradiction for me as a lecturer is that I have the educational content knowledge but yet I seek to improve myself. Living educational theory underpins my goal to improve my practice as an accounting academic at a University of Technology (UoT). Currently, in South Africa (SA), there are 26 public institutions of higher education (HE) including six universities of technology offering diplomas; nine

comprehensive universities offering both diplomas and degrees, and 11 traditional universities offering university degrees. An improvement in educator capabilities and competences may result in increased student pass rates and success.

The ‘living contradiction’ (Whitehead 1989) can be further discussed in the accounting workspace as it is inherent in the accounting discipline. Accounting, as a discipline, is intended to promote good governance and compliance, but at times finds itself practising avoidance and evasion by the members of the profession. Rossouw, Van der Watt and Malan (2002) highlights the King Report on Corporate Governance (1994) which evoked substantial interest in corporate governance in South Africa. According to Rossouw, Van der Watt and Malan (2002:289), the King Report states that ‘the responsibility for the corporate governance of publicly owned companies lies with the boards of directors of such companies’. The directors of the public companies thus have responsibilities to report to shareholders, and when the directors abuse their control function to their benefit and to the detriment of the shareholders, we have a situation that results in a living contradiction.

The action research strategy was conducted in three phases. The first phase was the informal phase where a framework for the study was established. The second phase was the formal phase where the research methodology was conducted and final phase was the phase for reflexivity to be experienced.

1.11 Phenomenography

Phenomenography, in my study, is a qualitative research methodology that I will use to investigate different ways in which teachers in higher education experience the ways students learn. Akerlind (2008:633) states that ‘Phenomenography is best known as an empirical research approach for investigating variation in conceptions of different educational phenomena – including learning, teaching and particular disciplinary concepts’. I am employed as a senior lecturer in a University of Technology which is one of 26 higher

education institutions in South Africa. Most accounting educators join academia after gaining vocational/work experience. These professional accountants change their careers to become professional accounting lecturers, or at times, are both professional accountants and lecturers at the same time. The advantage of this scenario is that the lecturer is up to date in terms of knowledge and practice, in the classroom, because he/she is currently a practising accounting. Thus, a wealth of practical knowledge is transferred to the students. The disadvantage of this arrangement is that the lecturer may find that the pressures of being both accountant and lecturer simultaneously are overwhelming from a time constraint point of view and students may suffer if the lecturer is unavailable for consultation and queries. Some higher education institutions prohibit academics from consulting or doing private work at all or during core university working hours in order not to disadvantage students. Some institutions favour professional practice as a complement to teaching. Shreeve (2010) states that there has to be an agreed understanding between practice and teaching with regards to practice-based subjects so that this may lead to a better retention of practitioners as teachers and students may benefit from the current knowledge and experience brought to the learning environment by practitioners.

Buchholz, Kass and Robinson (2014) investigate student perspectives of professors having a CPA (Certified Public Accountant) licence compared to professors with a doctoral degree (PhD) in New York State. The professor with the CPA will have the professional experience having served the traineeship in an accounting firm whereas the professor with the PhD has the textbook knowledge but limited practical experience. From the students' perspective, we want to determine which lecturer is better suited to teach in the accounting programme? According to Buchholz, Kass and Robinson (2014), students are indifferent to the professor's credentials as long as the professor can teach. From a professional perspective (professors with CPA), these professors bring practical experience into the classroom from the traineeship and work experience gained prior to joining academia. The lecturers interviewed at MUT concurred with this view stating that the practical experience gained and brought into the classroom was of tremendous benefit to the students.

On the other hand, from a research perspective, the professor with the doctoral degree (PhD) is inclined to focus on criticality and therefore ask students more profound questions and delve deeper into discussion topics (Buchholz, Kass and Robinson 2014). However, this level of study may be positioned at post-graduate studies. Hence, teaching qualifications and teaching skills of the professor, obtained from development programmes, become essential in terms of being recognised as a doyen in the arena of teaching and learning. There is a drastic shortage of PhD qualified educators as old professors retire. In the field of accounting, young professionals are choosing the CPA route instead of academia, hence the decline in the accounting PhDs. The South African comparison to CPA is the CA (Chartered Accountant), and the same phenomenon is being experienced here. Financial reward is one of the main attractions drawing the young accountants towards the CA career path. For a young accountant to pursue PhD studies instead of CA studies, there has to exist a passion for education and further studies towards a doctoral degree that would lead to a career in teaching and research.

1.12 Conclusion

This chapter introduced the study and explained its relevance to the reader. The objective, introduction, rationale, literature review, research design and problem statement for the study were explained. The research questions which I intend to answer in Chapter 5 were outlined. A discussion on systems thinking was introduced which will be followed up on in more detail in the research design chapter of the study (Chapter 4). Action research and phenomenography were discussed to illustrate their relevance to the study. The following chapter is contextual in nature detailing important aspects impacting on the accounting profession. The discussions highlighted in this chapter are integral in terms of the current changes experienced in the accounting profession.

CHAPTER TWO CONTEXT

- Introduction
- Evolving Higher Education
- GAAP and IFRS
- Categories of companies
- Corporate governance
- Professional bodies and accounting firms
- Global trends in accounting
- Fourth industrial revolution
- Teaching accounting students in changing times
- Conclusion

2.1 Introduction

Action research is a personal journey of one's reflective experiences with the intention of incrementally improving one's practice. Epistemology is the theory of knowing and ontology is the theory of being. Dall'Alba and Barnacle (2007) advocate that ontology has been subordinated to epistemology with regards to concerns in higher education programmes. As I embarked on this journey of knowing and being, I constantly questioned myself in my discipline of accounting. My reflexive praxis makes me ponder on whether I am moving from teaching researcher to researching teacher, as I grappled with the changes in the discipline of accounting. Accounting, a once well respected international profession, is now facing the wrath of global meltdowns, large scale corruption and the fourth industrial revolution. At times, having this skewed view, it was still invigorating to know that South Africa was ranked as the 'world leader' in financial reporting and auditing for the seventh year in a row by the World Economic Forum's 2016-2017 Global Competitiveness Report (Service 2018).

My intention in this chapter was to take you on an educational accounting excursion detailing the background of the South African (SA) accounting practice known as generally accepted accounting practice (GAAP) and its evolution into its current status known as international financial reporting standards (IFRSs). I then discussed the various categories of companies in SA and how corporate governance affects these companies. I described the role of the professional accounting bodies and the responsibilities of accounting practices in SA. I then considered the impact of global trends in accounting and how the fourth industrial revolution is affecting the accounting discipline. My priority was to take cognizance of how all these vast changes are affecting the way I teach my current and future students in this evolving exciting profession which was once thought of as a profession with men in grey suits and calculators in a dark corner office.

The following discussion is based on transformation in higher education and internationalization of higher education.

2.2 Evolving Higher Education

2.2.1 Transformation in Higher Education

During the past 24 years, the South African higher education system has increased its student enrolments drastically to widen access to all South African citizens and foreign nationals with study visas. In the watershed year of 1994, the total student enrolment in higher education institutions in South Africa was 425 000 students (Council on Higher Education 2010). By 2015 this figure had grown substantially to 985 212 students in this sector (Higher Education and Training 2017). The projected student enrolment for 2015 was 1 020 190 students, and the under-enrolment of 34 978 students was mainly due to changes in the admission policy at the University of South Africa but considering the strides made in widening physical access to students, the deviation was acceptable at the time and could be made up in future years (Higher Education and Training 2017). 'The enrolment planning cycle for 2014/15 – 2019/20 indicated that the headcount enrolment target for universities in 2019 is 1 087 281' (Higher Education and Training 2017). Since 1994 this means that the planned increase in student enrolment to 2019 has been a significant 662 281 students (1 087 281 – 425 000).

A massification of student numbers of this magnitude has changed the landscape of higher education in South Africa. The once homogenous classrooms (same race group; same gender; small class sizes; Afrikaans/English medium delivery) has transitioned into a student population that is representative of the country. The current heterogeneous student population is (all race groups, male and female students, students with disabilities and large class sizes) now the order of the day and business as usual for the lecturing staff (Lewin and Mawoyo 2014). The current generation of students is technologically advanced equipped with computers, cellular devices, mobile technology and social media. This change in student character has encouraged academic staff to revisit themselves to address their abilities to cope with the new generation of students. The focus in the classroom has moved along the continuum from being teacher-centred to

being student-centred (this concept will be discussed in detail in the literature review) encouraging active student participation in lectures. Thus, this means that lecturers have to update their subject discipline knowledge; pedagogical skills and the latest trends in the discipline. I am investigating how educator capabilities (work/industry experience, teaching experience and teaching qualification) impact on student performance in accounting education.

Lewin and Mawoyo (2014) posit that poor assessment practices and lack of contact time with the lecturer influence on student performance. Poor assessment practices would occur where the assessment is not given timeously, among other factors, and as a result, the 'at risk' students are not assisted due to time constraints. Lack of contact time with the lecturer would occur due to large class sizes and individual attention not being afforded to struggling students.

There is a multitude of ways of engaging academic staff to address the staffing issues related to student performance. One such intervention to improve student performance is to engage academic staff in academic development initiatives. Academic staff development and student programmes began in the late 1980s with the main intention of making teaching more responsive to underprepared students. By the 1990s formal access to universities was rapidly gaining traction (as discussed above), but epistemological access was lagging. Epistemological access is the ability of the student to gain access to academic practice (Lewin and Mawoyo 2014). The academic staff professional development and support unit was set up in higher education institutions in the academic development department. The main purpose of this unit was to enhance the academic/educator capabilities by providing the following services: 'staff induction; curriculum development and support; technology integration support; multi-media support; continuing professional development programmes; support with lecturer evaluation; research support; teaching policy development' (Lewin and Mawoyo 2014).

Lewin and Mawoyo (2014:86) state that 'academic development units offer professional development interventions for lecturers, including, among others:

- A formal qualification, the Higher Diploma in Higher Education and Training (HDHET)

- Induction for new academic staff
- Regular workshops and seminars on aspects of teaching and learning, such as assessment with web studies, outcomes for postgraduate programmes, portfolios, setting exam papers, marking exam papers and compiling a professional portfolio
- Encouraging lecturers to reflect on their practice through engagement in the Scholarship of Teaching and Learning (SOTL), so that they improve student learning outcomes'.

I have focussed mainly on the issues related to educator capabilities that influence on student performance. There are, however, many factors related to student issues that influence student performance. Student issues influencing student performance is not part of this study, and therefore will not be discussed in detail.

There has been a shift from research on structural transformation to a wider ideological discourse of transformation (Du Preez, Simmonds and Verhoef 2016). Du Preez, Simmonds and Verhoef (2016:3) state that

> Transformation of higher education includes the following issues: epistemological change; discrimination and exclusions in terms of religion, ethnicity, sexual orientation, class and language; Africanisation or decolonisation of the curriculum; beliefs, attitudes, values and commitments of the whole system; power; diversity; and intellectual justice.

The widening of access in higher education over the past 24 years has led to the large heterogeneous classes and the transformation issues raised above that need to be addressed in future research.

2.2.2 Internationalization of Higher Education in South Africa

The Department of Higher Education and Training (2017:3) states that The White Paper for Post-School Education and Training observes that

> …the internationalisation of higher education has grown over the past two decades, and is a reflection of globalisation as well as of South Africa's return to the international community. Internationalisation of Higher Education takes various forms, including: the cross-border movement of students and staff; international research collaboration; the offering of joint degrees by universities in different countries; the establishment of campuses by universities outside of their home countries; the growth of satellite learning and online distance education, including online educational institutions; arrangements between countries for the mutual recognition of qualifications; the regional harmonisation of qualification systems; and the increasing inclusion of international, intercultural and global dimensions in university curricula.

The rationale for the internationalization of higher education in South Africa is to improve the quality of higher education and provide opportunities for higher education to compete globally (Department of Higher Education and Training 2017). The internationalization of higher education will achieve, inter alia, the following goals: improve the reputation and strengthen higher education institutions; increase research collaboration and enhance educator capabilities to improve student performance; attract and retain talented staff in higher education thus improving teaching and learning and make South African higher education more accessible to researchers. Department of Higher Education and Training (2017:28) posits that inbound and outbound staff mobility will introduce various advantages to the South African higher education system, for example, 'formal studies at foreign universities aimed at the achievement of postgraduate qualifications; sabbatical leave; exchange programmes; and participation in international research and scholarly activities'.

The internationalization of higher education in South Africa will enhance collaboration and engagement with various parts of the world and allow us to

participate on a global level with other countries. According to Kahn and Agnew (2017:53), ‘Knowledge production is also an active and applicable process that involves interconnections, plurality, relativity, collaboration, and engagement with the world. Learning has thus become more collaborative and international’. From an Accounting perspective, the International financial reporting standards (IFRSs) promotes the internationalization of higher education in accounting education. Generally accepted accounting practice (GAAP) and International financial reporting standards (IFRSs) will be discussed in the next section.

2.3 GAAP and IFRSs

(Generally accepted accounting practice) and (International financial reporting standards)

Accounting is a language that allows accountants to communicate with each other and with their clients or the users of the accounting reports. In order to communicate effectively, rules must be adhered to and over a period the rules change and adapt to accommodate the needs of the users. These rules became known as generally accepted accounting practice (GAAP). A country’s national accounting rules are known as its GAAP.

Service (2015) states that since the beginning of the industrial revolution, businesses began to expand their trading activities into other countries. The assistance of technology in the form of telephones, computerisation, the internet and social media have made it possible for accountants from across the world to be in constant contact and communication with each other. However, this accounting communication can be detrimental to both parties if the accounting rules are different in the two countries from where the two accountants are communicating with each other. Hence, there was a need for combining the various countries’ national GAAPs into a global GAAP. This global GAAP became known as International Financial Reporting Standards (IFRSs) (Service 2015).

Stainbank, Oakes and Razak (2014:1) confirm that ‘In 2004, the Accounting Practices Board embarked on a programme to harmonise SA GAAP with the

International Financial Reporting Standards (IFRSs) and issued IFRSs as SA GAAP without amendment. SA GAAP is now withdrawn for years ending on or after the 1 December 2012'. This was a positive step for the SA accounting profession since compliance with IFRSs adds credibility to the financial statements. The process of converting the national GAAPs from around the world into a global GAAP or IFRSs is an on-going process known as harmonisation.

According to Service (2018:8), the status currently is as follows:

- At least 138 participating countries (as at 30 March 2017) already either permit or require the use of IFRSs. Examples include South Africa, United Kingdom and all other member states of the European Union, Australia, New Zealand, Canada, Saudi Arabia, etc.
- Examples of some of the larger countries that still do not permit the use of IFRSs include Cuba, Indonesia, Iran, Mali, Senegal and Vietnam.
- The United States does not permit the use of IFRS by their domestic listed companies but permits the use of IFRSs by their domestic unlisted companies.

From the above discussion, it can be seen that the move from national GAAPs to IFRSs is unfolding in the global accounting profession continuously. This process has been sped up by the fast paced world that we currently live in where technology is at our finger tips, and the globe is shrinking.

The students at the University are exposed to GAAP and IFRSs in financial accounting from the first year through to the third year level of their studies. Furthermore, students are studying holding company and subsidiary company relationships in financial accounting. Quite often, the holding company and subsidiary company are in different countries giving rise to cross border transactions; hence the need to understand IFRSs.

I will, now, be discussing the various categories of companies that can be operated in South Africa.

2.4 Categories of Companies

The two main categories of companies are profit companies and non-profit companies. Profit companies are incorporated for financial gain for its shareholders and are further categorized into a state-owned company, a private company, a personal liability company and a public company. Non-profit companies are incorporated for a public benefit.

The following table below illustrates the factors to consider when deciding whether a company needs an audit or an independent review:

Table 2-1 Category of Company

Category of company	**Audit?**	**Who?**
1.Profit companies		
1.1.State-owned companies	Audit	RA
1.2.Public companies	Audit	RA
1.3.Profit companies other than state-owned or public companies, that: • hold assets in excess of R5m in a fiduciary capacity, OR • have a public interest score (PIS) for the particular financial year of at least 350.	Audit	RA
1.4.Profit companies other than state-owned or public companies whose: • PIS for the particular financial year is at least 100 but less than 350 and:		
a) AFS is internally compiled	Audit	RA
b) AFS is independently compiled, and the company is owner-managed	Independent review	RA/CA
c) AFS is independently compiled, and the company is owner-managed, and can apply s30 (2A) exemption for owner-managed companies	No audit or independent review – just prepare the AFS	-
1.5.Profit companies other than state-owned or public companies whose: • PIS for the particular financial year is less than 100 and:		
a) Is not owner-managed	Independent review	RA/CA/AO

Category of company	Audit?	Who?
b) Is not owner-managed and can apply s30 (2A) exemption for owner-managed companies	No audit or independent review – just prepare the AFS	-
Category of company	**Audit?**	**Who?**
2.Non-profit companies		
2.1.Non-profit companies that: • hold assets in excess of R5m in a fiduciary capacity; OR • are state or foreign-controlled; OR • perform a statutory or regulatory function; OR • have a PIS for the year of at least 350	Audit	RA
2.2.Non-profit companies other than those referred to in 2.1 above, whose: • PIS for the particular financial year is at least 100 but less than 350 and:		
a) AFS is internally compiled	Audit	RA
b) AFS is independently compiled	Independent review	RA/CA
2.3.Non-profit companies other than those referred to above whose: • PIS for the particular financial year is less than 100	Independent review	RA/CA/AO

Acronyms used in the table: CA: Chartered Accountant CA (SA); RA: Registered auditor; AO: Accounting officer; PIS: Public interest score

Source: Adapted from Service (2015:26) – A table produced by the SA Institute of Chartered Accountants

The above table summarizes the types of companies and whether an audit, independent review or nothing at all is required. The students are taught about the different types of companies in financial accounting, but the auditing procedures are lectured to the students in their second and third year of auditing classes.

The following discussion will elaborate on the relevance and importance of corporate governance in South Africa.

2.5 Corporate Governance

Rossouw, Van der Watt and Malan (2002:289) state that 'The concept of corporate governance was born out of the agency problem that arose when the ownership of companies became separated from the control thereof'. The control of the management of the organization shifted from the owners/shareholders to the directors of that organization. This situation gave directors more power to abuse the control function to their benefit. Thus, corporate governance gained much focus over the years in South Africa resulting in The King Report on Corporate Governance (1994).

The King Committee published the King IV Report on Corporate Governance (King IV) on 1 November 2016, effective for all financial years commencing on or after 1 April 2017. King IV is the guideline for corporate governance in South Africa and is applied in any organization. In order for any company to list on the JSE Securities Exchange, that company will have to meet the recommendations of the King IV report. The main purpose of King IV is to achieve ethical culture, good performance, effective control and legitimacy. Organizations that comply with the King IV Report on Corporate Governance add credibility to their financial records and financial statements thereby creating investor confidence in their organizations.

Corporate governance is an important topic in the classroom as students have to be made aware of the importance of directors controlling the company on behalf of shareholders.

The following discussion will enlighten you on the professional accounting, auditing and taxation bodies and accounting firms.

2.6 Professional Bodies and Accounting Firms

2.6.1 Professional bodies

The Accounting regulatory sector is defined by the professional accounting bodies that have statutory right to set admission criteria, determine rules of conduct and continued professional development for its members. The Companies and Intellectual Property Commission (a member of the Department of Trade and Industry) issued Notice 05 of 2018 detailing a list of Accredited Professional Bodies whose members are eligible to be licensed as business rescue practitioners as at 13 February 2018. The accredited professional bodies are:

1. Institute of Accounting and Commerce (IAC)
2. South African Institute of Professional Accountants (SAIPA)
3. South African Institute for Business Accountants (SAIBA)
4. South African Institute of Chartered Accountants (SAICA)
5. The Association of Chartered Certified Accountants (South Africa) NPC (ACCA)
6. The Law Society of The Northern Province (LSNP)
7. The Law Society of Kwazulu- Natal (KZNLS)
8. The Cape Law Society (CLS)
9. The Law Society of The Free State (LSFS)
10. The Institute of Business Advisors NPC (IBASA)
11. The Chartered Institute of Management Accountants (CIMA)
12. Turnaround Management Association (TMA)

From the above list, the Law professional bodies relate to the Law profession and are not relevant to this study. The accounting professional bodies are of relevance to the study. The Tax Administration Act 28 of 2011 requires that persons giving tax advice and completing tax returns for a fee are subject to regulation and must be registered with a professional body. The professional tax bodies include South African Institute of Tax Practitioners (SAIT); SAICA; SAIPA; CIMA; ACCA; IAC and Institute of Chartered Secretaries of South Africa (ICSA).

Upon registration with the professional body, the accountant validates his/her qualification and experience in terms of the professional body's rigorous standards. This, in turn, provides prospective employers or clients with confidence that the accountant holds a qualification that has been validated by a professional body.

When teaching my students, I am continuously updating their knowledge on the professional bodies and the benefits for them as students to register with the professional bodies. Most of the accounting professional bodies have the option for students to register as student members. Registration with professional bodies gives the students benefits in terms of career guidance, job/training opportunities and bursary opportunities.

2.6.2 Accounting firms

The big four accounting firms (Deloitte & Touche, PricewaterhouseCoopers [PwC], Ernst & Young [EY] and KPMG) are the four largest networks in the world offering audit and related services to both public and private companies. Prior to the big four, the accounting profession was synonymous with the big five accounting firms – the fifth accounting firm being Arthur Andersen. The investigation into the financial reporting of Enron in 2001 led to the collapse of Enron. Arthur Andersen, auditors of Enron, were indicted for obstruction of justice for shredding documents. This led to the demise of Arthur Andersen.

In South Africa, the sector is dominated by same big four accounting firms (Deloitte; PwC; EY and KPMG), and they are reigning supreme as mentioned above. The Big 4 account for the majority of the lucrative audit of publicly traded companies and governmental audits. SizweNtsalubaGobodo (SNG) and Grant Thornton have been competing for the title of fifth largest South African firm for many years. Auditors in SA that perform the audit function are registered with the Independent Regulatory Board for Auditors (IRBA). Van Schalkwyk (2018:2) confirms that

> IRBA is a public protection statutory body established to protect the financial interests of the public by ensuring registered auditors and their firms deliver services of the highest quality. It upholds audit firm independence to ensure that audit quality is such that it enhances the accuracy and credibility of financial performance reporting.

IRBA serves the function of a watchdog ensuring that accounting firms, performing the audit function, adhere to the prescribed minimum standards of the profession.

I am constantly reminding my students to be aware of the accounting firms and the opportunities that they may provide to the final year students and post-graduate students. These accounting firms are often seeking graduates to enter into training contracts and training opportunities. Many of the accounting firms provide contract work to students during the vacation, and this is an excellent training ground for the students. Some of the accounting firms provide bursary offers to students; thus it is in the students' best interest to keep abreast with notifications and updates from the accounting firms.

My link with work experience in the accounting firms where I served my traineeship for three years and subsequently worked as an audit manager allows me to know the value of accounting work experience and how it assists the accounting educator to improve his/her pedagogic delivery in the classroom. This, in turn, has a positive effect on the students receiving this knowledge and assimilating it in a way that improves their performance in the accounting discipline.

2.7 Global Trends in Accounting

The accounting profession is continuously changing to meet the demands of international regulation and customers' needs. The once sedate accounting profession has been catapulted into an exciting, invigorating and challenging profession due to the increased adoption of IFRS by some 138 countries across the globe (Service 2018). The advancement of technology has shrunk the world

as we know it making communication and transactions across borders a regular occurrence. These changes and trends in accounting are widespread in the media and accounting scholars have been writing articles and books to keep the profession up to date so that accounting students can be taught with the latest available material.

Sikka (2009) argues that auditors have cemented their status based on their expertise which enables them to provide independent, objective, accurate and fair accounts of corporate affairs. Auditors are remunerated for audit services and accounting services. The auditors' unqualified reports becomes questionable when corporate collapses occur due to fraud and failures. According to Sikka (2009:6),

> Lehman Brothers received an unqualified audit opinion on its annual accounts on 28 January 2008, followed by a clean bill of health on its quarterly accounts on 10 July 2008. However, by early August it was experiencing severe financial problems and filed for bankruptcy on 14 September 2008.

An analysis of the above situation must lead one to question how can an organisation be stable, as per the auditors, in July 2008 and then be bankrupt two months later. The judgement of the auditors becomes questionable, and since shareholders; investors and other third parties rely on the auditors' opinion, they (the auditors) should be held accountable for their reports.

Prior to the collapse of Enron, the Big 5 accounting firms provided audit and consulting services to their clients creating a conducive environment for conflict of interest. The conflict of interest arises because consulting services include accounting, taxation and other management advisory services which are then audited by the same people. According to Yuhao (2010), Arthur Andersen played two roles at Enron – auditor and consultant to Enron. The Enron Corporation was founded in 1985, an American energy company based in Houston, Texas. The annual revenues rose from $9 billion in 1995 to over $100 billion in 2000 (Yuhao 2010). Enron filed for bankruptcy on 2 December 2001. On 10 January 2002, Andersen admits to shredding documents related to the Enron engagement (Nelson, Price and Rountree 2008). Considering the global negative media

coverage of Andersen's role in terms of audit failure at Enron, this led to the criminal indictment and dissolution of Arthur Andersen (Agrawal and Chadha 2005). Thus, Enron being the biggest audit failure in American history at that time (Yuhao 2010) led to the Big 5 accounting firms becoming the Big 4 that we know today. According to Agrawal and Chadha (2005), since the Enron collapse, the audit industry has changed where 3 of the Big 4 firms have announced plans to divest their consulting businesses creating independence for their audit function.

Focussing on the international financial crises above raises a plethora of risks that accountants must endure in their careers. The dissolution of Arthur Andersen made auditors and accountants more vigilant about the possibility of litigation when corporations collapse. Hence, the risk averse accountants who are no longer comfortable to remain in practice could choose accounting education as an alternative career path. This could lead to CAs joining accounting departments in universities and opting to teach accounting and related subjects as a new career option. South Africa is not immune to scandals in the financial sector with accounting firms being embroiled in both private and public sector scandals. De Jager, Lubbe and Papageorgiou (2018:279) state that 'Until recently, there were a limited number of CA academics who pursued research activities and high-level educational studies, such as masters and doctoral studies'. This means that more CAs are adhering to the teaching and research call of universities instead of private or public practice.

In September 2017, the head of KPMG's South African office and seven other senior executives quit after an internal investigation found that work done was below the firm's standards. In June 2017, the headcount at KPMG SA dropped from 3 400 a year earlier to 2 200 with further reductions expected. KPMG SA lost audit credibility due to it being investigated by the Independent Regulatory Board for Auditors (IRBA). IRBA instituted investigations against KPMG relating to Linkway Trading (Pty) Ltd and a South African Revenue Services (SARS) forensic investigation. In the matter related to Linkway Trading, transactions amounting to R43.4m were audited of which R26.3m was described as 'wedding function organization' which represented 55% of the company's total revenue. The auditor in charge did not investigate this amount any further. IRBA instituted six charges relating to improper conduct and tax evasion against the auditor from

KPMG. These funds were earmarked for the Vrede dairy project but were diverted for a family wedding to a company owned by a wealthy immigrant family of Indian descent. The auditor from KPMG resigned in September 2017 before a disciplinary hearing against him could be instituted.

In 2014, the SARS commissioner hired KPMG to conduct a forensic investigation against an intelligence unit within SARS. The KPMG report suggested that the unit was breaking the law and was 'rogue in nature'. Subsequently, KPMG retracted parts of the SARS report stating that the audit findings were copied and pasted. KPMG admitted that the staff member implicated was unprofessional and lazy. This commission was named the Ntsebeza inquiry since it is headed by lawyer Dumisa Ntsebeza. In September 2017, KPMG reported that the partner responsible for the above-mentioned report is no longer with the firm. These scandals have caused irreparable damage to KPMG prompting KPMG to resign as SAICA's external auditors.

Furthermore, KPMG has lost millions of rand in fees due to clients leaving the accounting firm. The scandals and the negative media coverage has led to the accounting firm losing many clients like Sibanye Stillwater, Barclays Africa, Redefine Properties, Industrial Development Corporation and Dimension Data Holdings. In April 2018, the Auditor-General Kimi Makwetu terminated the government's auditing contracts with KPMG. Van Schalkwyk (2017) states that IRBA confirmed on 30 June 2017 that in order to strengthen independence there should be a mandatory audit firm rotation every ten years effective in April 2023. Compulsory rotation is effective in Europe every ten years. This is necessary as previously KPMG audited General Electric for 109 years and PwC stepped down from the Barclays audit in 2016 after 120 years (Anon 2018).

A more recent scandal that has impacted on the citizens and the accounting profession is the collapse of Carillion in the United Kingdom (UK). Carillion, a major global organization in the Public-Private Partnerships (P3s), has gone into liquidation in the UK. Carillion was the second largest builder in the UK that had government outsourcing contracts and project financing. According to Loxley (2018), Carillion had an annual turnover of 5.2 billion pounds and employed 46 000 workers worldwide. Loxley (2018:2) states that 'Only ten months before

the liquidation, its auditor, KPMG, had given its seal of approval to Carillion's financial statements. How could KPMG not have realized this?' Pickard (2018) confirms from a government report that:

- KPMG was paid 29m pounds as auditors to Carillion for 19 years and did not qualify its audit opinion;
- Deloitte was paid 10m pounds to act as internal auditors and failed in a risk management capacity;
- EY was paid 10.8m for six months for failed advice;
- PwC was least conflicted but had advised the company as well.

It was found that the Big 4 was in a conflict of interest and they had failed to warn of corporate disasters like Carillion (Pickard 2018). As accounting educators, we have always placed the Big 4 accounting firms on a pedestal and encouraged our students to aspire to work for one of these firms. I preached to learners that serving their traineeship at one of the Big 4 firms would give them vast experience and great opportunities. The above transgressions leave much to be desired and prevent, me as an accounting lecturer, from promoting the Big 4 accounting firms.

In South Africa, the Independent Regulatory Board of Auditors (IRBA) is the oversight body which ensures that accounting firms that conduct the audit function must conform to prescribed regulation. IRBA receives a budget from the National Treasury (Government) and performs the role of a watchdog ensuring that accounting firms uphold prescribed standards. Thus, when accounting firms fail in their audit function, IRBA institutes investigations against the auditors and the necessary disciplinary action is taken. Recently, in South Africa, the accounting firms have been embroiled in many scandals (Linkway Trading (Pty Ltd), SARS inquiry, Steinhoff, and VBS Bank) causing the number of IRBA investigations to surpass expectations. As a result of increased investigations on industry failures, the Chief Executive Officer (CEO) of IRBA reported to members of Parliament that the budget allocated to IRBA was insufficient to carry out its mandate. On 9 October 2018, the CEO of IRBA stated that IRBA was allocated R39m to deliver on all of its objectives. The CEO further stated that 'Up until the end of this year we budgeted for R6m to do these investigations and for the disciplinary hearings. But in fact we need an additional R16m – up to March 2019'

(Omarjee 2018). The reality of the current situation is that the lack of funding limits the probes into auditors and most of these investigations relate to the Big 4 accounting firms. A parallel can be drawn here where it is evident that as much as the Big 4 accounting firms are a monopoly internationally, they are also a monopoly in South Africa. If IRBA is not allocated the funds to conduct the investigations and disciplinary hearings adequately, then the function of watchdog will fail dismally. If the watchdog is not watching, then the 'dogs' will have the liberty to do as they please.

IRBA states that an ongoing investigation is the complex and complicated case of Deloitte as auditors to Steinhoff. The international Steinhoff group and its related companies (Pepkor and Shoprite) lost approximately R300bn in market value in the past ten months. On the 24 August 2017, it was reported that the CEO of Steinhoff SA was being investigated for alleged accounting fraud dating back to 2015. On the 6 December 2017, the CEO of Steinhoff SA stepped down after the auditors flagged irregularities in the books. The firm's share price plunged by 60%. Since commencing an investigation into this matter, IRBA has reviewed Deloitte's audit files of Steinhoff for the years 2014, 2015 and 2016. According to the investigation, a Reportable Irregularity (RI) is continuing, and an internal investigation is being conducted by PwC. On the 5 September 2018, the CEO of Steinhoff was called to a Parliament session to give evidence before a special standing committee that was established to investigate the case. Multiple parallel investigations are occurring due to the magnitude and severity of the case. The parliamentarians had a vested interest in this case as many civil servants had their pensions invested in Steinhoff via the state pension fund. Each investigation has its own mandate, and that of IRBA is to determine if the auditors acted professionally ensuring accuracy and credibility of financial performance reporting. Wiese, the third largest shareholder of Steinhoff, suffered a devastating financial loss and said that the main board 'is the only board that I am aware of that where all three members of the audit committee hold doctorates in accounting'. With all the checks and balances in place, fraud and corruption are still possible when senior management is implicated, and collusion exists.

At the time of writing this thesis, the most current corruption scandal to shock South Africa became popularly known as 'The great bank heist'. The South

African Reserve Bank (SARB) instructed advocate Terry Motau (Senior Council) to conduct an investigation and report into the wide-scale looting of VBS Mutual Bank. After five months of investigation, the report detailed that the perpetrators of the heist at VBS Mutual Bank were recipients of payments totalling almost R2 billion (Masondo and Gules 2018). Motau (2018) listed, inter alia, the recipients of payments made by VBS Mutual Bank were:

Table 2-2 Recipients of payments from VBS Mutual Bank

NAME	RANDS
Vele (VBS's major shareholder) and its associates	936 669 111
Vele chairperson Tshifhiwa Matodzi	325 896 831
The Free State Development Corporation	104 130 932
Politically connected businessman Kabelo Matsepe	35 400 105
Former KPMG director Sipho Malaba	33 978 379
Former VBS treasury head Phophi Mukhodobwane	30 572 296
Paul Makhavu, legal advisor to the Venda King Toni Mphphu	30 461 788
Former VBS chief operating officer Robert Madzonga	30 372 282
Former VBS chief executive Andile Ramavhunga	28 925 934
One Solly Mapesa	24 441 877
Gundo Wealth Solutions director Ralliom Razwinane	24 224 198
A company called Firmanox	17 748 384
Venda king, Toni Mphephu	17 729 758
Former VBS spokesperson Ndivhuwo Khangale	16 830 091
Accountant Sechaba Serote	16 653 458
Former Public Investment Corporation legal head Ernest Nesane	16 646 086
One Brian Shivambu	16 148 569
A company called Foxburgh	15 104 100
The former executive head of the PIC's risk and compliance, Paul Magula	14 818 098
One Charl Cilliers	12 683 947
Tiisang Private Capital	12 489 230
Suspended Vele Investments chairperson Maanda Manyatshe	11 279 242
VBS employee Sasa Nemabubuni	9 169 288
A company called Sabicorp	8 453 585
Former South African Police Service chief financial officer Avashoni Ramikosi	5 972 288

NAME	RANDS
One Takalani Mmbi	4 404 178
VBS branch Manager Philip Tshililo	2 039 990

Source: Investigator's report to the Prudential Authority (2018:135-136)

The reason for highlighting these payments are threefold. Firstly, to emphasize the large scale collusion that occurred amongst senior people entrusted with public and private funds. Secondly, to reiterate the exorbitant amounts that were paid to individuals and organizations mentioned above. Lastly, but most relevant to this study, is to discuss the amount paid to the former KPMG director, Sipho Malaba, who was acting in the capacity of an external auditor to VBS Mutual Bank.

According to the investigation, Sipho Malaba received substantial facilities from VBS Mutual Bank which were not declared to KPMG. Cowan (2018) stated that Malaba gave an unqualified audit opinion where he was aware that the financial statements were falsified. The advocate's report states that the auditor defrauded the SARB and should be criminally charged (Cowan 2018). The accounting industry is under pressure to deal with scandals of this nature that are impacting on the perception of the profession. Niselow (2018b) states that Malaba will first go through the disciplinary process instituted by IRBA before SAICA can take any action against him as he is a member of both institutions. KPMG has suffered reputational damage and could be held liable for claims; however, accounting firms do carry public indemnity insurance cover, but depending on the policy, it may or may not cover negligent practice or fraud which still needs to be proven.

The scandals discussed above have changed the perception of the accounting profession and the accounting firms. This once steadfast trustworthy profession has come into the limelight because accountants and auditors have been implicated in large scale corruption involving both public and private funds. The irony of the current circumstances is that the very professionals we trust with our investments and monies are the ones that are party to fraud. This situation has placed a huge burden on IRBA and SAICA to increase their number of

investigations with limited funds in order to discipline the auditors and accountants that are proven guilty of irregularities. Hardman (2016) addresses ethical accountability where he discusses enforcing compliance and punishing mal-practice. The errant auditors and accountants that are non-compliant must be held accountable for their actions. Niselow (2018a) reported that SAICA's CEO stated that 265 out of 46 000 members were facing disciplinary action. It was further stated, that if found guilty, the errant member could be de-registered and/or be liable for a R500 000 fine per charge. Hopefully, the professional bodies taking corrective action will restore some confidence and credibility in the noble accounting profession.

2.8 Fourth Industrial Revolution

The world as we know it is changing rapidly due to a technological revolution. Higher education in the fourth industrial revolution will be enhanced by artificial intelligence due to the convergence of man and machine. Machines will be capable of performing many tasks currently undertaken by humans thus, as academics, we will have to adapt our teaching and research approaches in higher education to accommodate the University that will be transformed by technology (Xing and Marwala 2017).

The first industrial revolution commenced around the year 1784 and was characterized by the use of water and steam power to mechanize production that was previously done by humans (Schwab 2016). This revolution was enhanced by Newton and his laws of motion (Xing and Marwala 2017). The second industrial revolution commenced around the year 1870 and was influenced by Faraday and Maxwell who contributed to electricity generation and the electric motor which led to mass production in many industries. The third industrial revolution commenced around the year 1969 and was known as the electronic age. It automated production and gave us computers and the internet (Davis 2016). The fourth industrial revolution is the digital revolution that began in the middle of the last century and is characterized by the mixing of technologies that

is rapidly changing the boundaries between the physical, digital, and biological spheres (Schwab 2016).

In the fourth industrial revolution, Montresor (2016) discusses seven technologies that are changing the world causing a transformation in the way we interact with one another in the future:

2.8.1 Computing capabilities, storage and access

Between 1985 and 1989 the fastest computer was the size of a washing machine and today a smart watch has double its capacity. Mobile devices have become mini-computers in our pockets. The United Nations has set a goal of connecting the world's population to the internet by 2020 (Montresor 2016).

2.8.2 Big data

Supercomputers and algorithms can process large quantities of data in real time. Based on processed data, computers are capable of making decisions and are creeping towards the abilities of the processing power of the human brain. In the near future, computers and machines could replace human beings in some types of jobs. Montresor (2016:3) states that 'Two Oxford researchers, Carl Benedikt Frey and Michael A Osborne, estimated that 47% of American jobs are at high risk of automation'. The following illustration represents jobs that could be computerized.

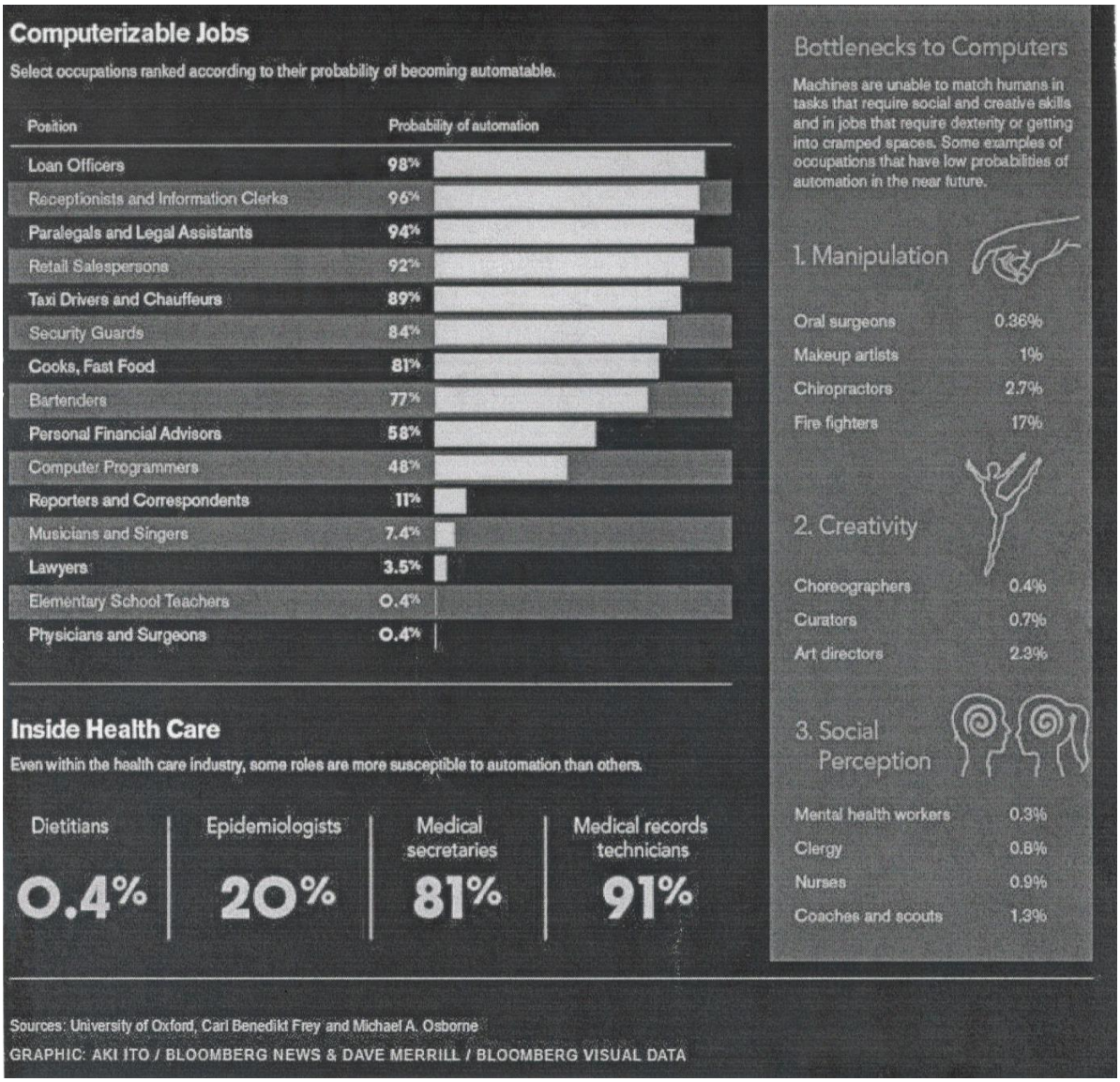


Figure 2-1 Computerizable jobs

Source: University of Oxford, Carl Benedikt Frey and Michael A Osborne

2.8.3 Digital health

As we advance into the fourth industrial revolution, our health is our most prized asset and medical costs are increasing at alarming rates in the private health care system in South Africa. The public health care system is failing due to insufficient funds, outdated equipment and the lack of trained medical staff to alleviate the crisis the country is facing. The proposed National Health Insurance

by the Government is currently in the planning phase and will require substantial injections of cash to be implemented across the country with a population in excess of fifty million citizens. Big data will assist in reducing costs in healthcare systems and make medicines more affordable (Montresor 2016).

2.8.4 The digitization of matter

3D printers will create cars and houses but will have a huge impact on the healthcare market. Patients could obtain immediate organ transplants if hospitals could bio-print them. Montresor (2016:4) states that

> According to a survey by the Global Agenda Council on the Future of Software and Society, most people expect that the first 3D printed liver will happen by 2025. Three-dimensional printing, which brings together computational design, manufacturing, materials engineering and synthetic biology, reduces the gap between makers and users and removes the limitations of mass production.

This will indeed change the world as we know it today.

2.8.5 The internet of things

The internet is growing exponentially, and there is an expectation that more than a trillion sensors will be connected to the internet in the next few years. This will allow us to be more connected making our lives simpler and safer. By 2020 approximately 22% of the cars will be connected to the internet. This means that about 290 million vehicles will communicate with each other and hopefully this will prevent accidents (Montresor 2016). Home and business automation are also rapidly increasing where features like air conditioning, lighting, heating and security are all remotely accessed.

2.8.6 Blockchain

A blockchain is a record-keeping mechanism in the 21st century known as distributed ledger technology that has the potential to drive simplicity and efficiency. Montresor (2016:6) states that 'A blockchain is essentially a network of computers that must all approve a transaction before it can be verified and recorded'. The system is based on transparency and anyone, with authorization, can see the transaction on the network. Blockchain technology will reduce financial fraud since transactions will be recorded and distributed on a public ledger. The following illustration explains how blockchain works.

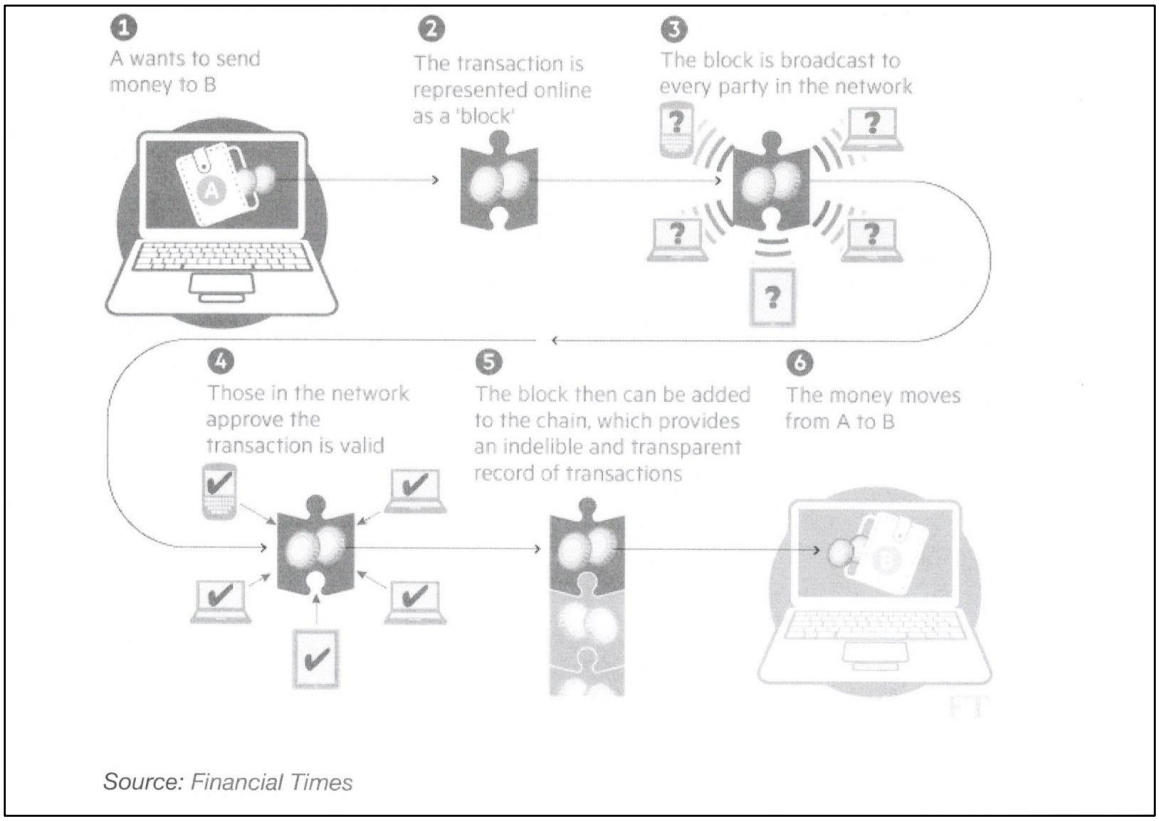


Figure 2-2 How blockchain works

Source: Montresor (2016:7)

2.8.7 Wearable internet

As technology becomes more advanced, the related devices that we use are more powerful and smaller. We have moved from large desktop computers to laptop computers with more capabilities. Our cellular telephones have become smart devices or mini-computers in our pockets. The trend is moving towards wearable and implantable devices onto our clothing so that people will be wearing clothes that are connected to the internet. There are benefits and disadvantages to any form of technology and progression. The benefits are that people could monitor their own training and health status alarming them of any potential risk that may be present. Another benefit is that missing children could be located and returned to parents or places of safety. The disadvantage of wearing the internet is that our personal privacy, data security and personal relationships may be at risk (Montresor 2016).

The above technologies that are changing the world in the fourth industrial revolution and have to be embraced so that we are not left behind the rest of the world, but at the same time we must move forward with caution. As we enter a revolution that is constantly online and shrinking the size of the world, it becomes easier for hackers to enter our personal space and disrupt our lives that we once knew as ‘safe’.

2.9 Teaching Accounting Students in Changing Times

Upon being reflective on my teaching practice over the past twenty years in higher education in the discipline of accounting, I can, without a doubt, state that the approaches to teaching and learning have evolved with technology. The 21st century student is technologically advanced with access to mobile telephones, computers, the internet and social media. Electronic textbooks and electronic communication between the lecturer and student has become the normal way of doing business rather than the exception. The technologies driving these processes are powered by artificial intelligence which is a key concept behind the

fourth industrial revolution. Artificial intelligence is the ability of machines to do what human beings were previously doing; hence, the convergence of man and machine in the fourth industrial revolution.

The teaching and learning, in my practice, has shifted from being teacher-centred to being student-centred. Teacher-centred is mostly dependent on the lecturer disseminating notes and lecture materials to the students. The lecturer controls the entire lecture, and the students absorb the information. Student-centred lectures move the focus of the lecture onto the students making the students more participative and active in the learning environment. Students are notified of lecture topics and discussions via study guides and social media platforms in advance, so that they can prepare for the lecture and be participative in the lecture. This allows the lecturer to facilitate the lecture instead of dominating the lecture thereby creating a conducive learning environment. My students are more responsive to this approach as they are included in the process and are responsible for their learning outcomes.

2.10 Conclusion

The accounting profession is continuously making strides towards improvements. The shift from Generally Accepted Accounting Practice (GAAP) to International Financial Reporting Standards (IFRSs) was driven by a fast growing need to globalise accounting standards due to international transactions across borders. On an ongoing basis, more countries are adopting IFRSs in order to harmonise accounting standards and accounting practice. In South Africa, corporate governance is of paramount importance as it lends credibility to the financial statements and accounting records. The King Committee published the King IV Report on Corporate Governance (King IV) on 1 November 2016, effective for all financial years commencing on or after 1 April 2017. King IV is the guideline for corporate governance in South Africa.

The professional accounting bodies in South Africa serve a regulatory function in the profession. They determine the rules of conduct for their members and the continuing professional development of their members. The accounting firms register with their respective professional bodies and the firms that want to conduct the audit function also have to register with the Independent Regulatory Board for Auditors (IRBA).

The global trends in accounting have made many major news headlines over the past few years promulgating changes in statute and accounting rules. The Big Four accounting firms have found themselves embroiled in many scandals both internationally and nationally. Nationally, IRBA is performing its duty as a watchdog and performing the necessary investigations resulting in disciplinary action being taken where necessary (Omarjee 2018); (Van Schalkwyk 2017).

The fourth industrial revolution is changing the way we perceive the world due to artificial intelligence and cyber-physical systems (Xing and Marwala 2017). According to Simbanegavi, Patel, Senbet, Mouelhi, Gatune, Amaoko, Mutanga, Altenburg, Coulibaly and Prakash (8), ‘The education sector in Africa faces significant funding constraints. There is a need to resource teaching and learning facilities with state of the art tools and equipment to enhance the relevance of

training to the digital economy'. The sourcing of increased funding for education in South Africa is always going to be difficult, but it is imperative that education gets the lion's share of the government budget over the next few years in order to cope with the technological advancement of the fourth industrial revolution and the increased student demand for higher education.

The next chapter is the literature review and focusses on the core themes of the study. Educator capabilities have been analysed into three themes, namely, work/industrial experience, teaching experience and teaching qualification. These themes will be discussed in detail as I have engaged in the literature relating to the topic.

CHAPTER THREE LITERATURE REVIEW

- Introduction - Diagrammatic representation of the literature review
- Contextualising theoretical learning within the industry experience space
- Teaching experience
- Teaching qualification
- Academic Leadership in Accounting
- Conclusion

3.1 Introduction

3.1.1 The following diagram is a representation of the themes that will be discussed in the literature chapter

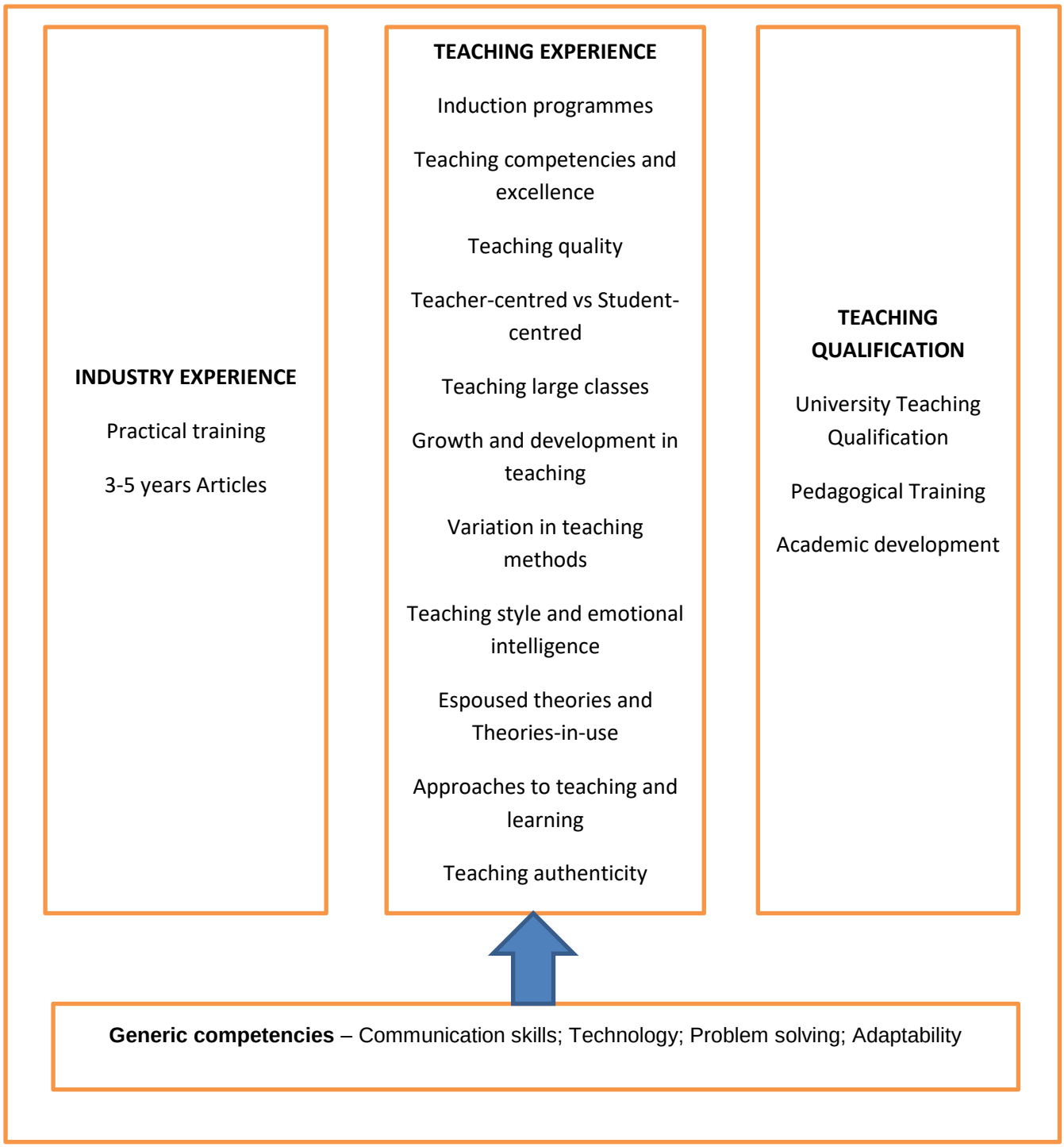


Figure 3-1Themes in literature

Source: Own Assertion – Themes in literature

3.1.2 The literature review that follows will be discussed in terms of work experience, teaching experience and the teaching qualification.

Miranda, De Castro Casa Nova and Cornacchione (2013) discuss the relations between teacher qualification and student performance in Brazil. Teacher qualification encompasses academic qualification (teacher's preparation for research/teaching experience); professional experience (professional practice in the job market/industrial experience); and pedagogical experience (preparation for teaching in university/teaching qualifications via academic development programs). This study is a direct international comparison to my research focus area as I am investigating the influence of educator capabilities on student performance; educator capabilities being further analyzed in the literature review in terms of work experience, teaching experience and teaching qualifications.

Miranda, De Castro Casa Nova and Cornacchione (2013) further discuss the direct and indirect benefits that research offers to the teaching of Accounting. The direct benefit is that research informs those of us who are interested in Accounting and allows us to ask and answer tough questions. The indirect benefit allows us to inculcate new ideas and defend them rigorously. Thus, without research, professors are at risk of becoming obsolete and teaching outdated, irrelevant material. Hence, in this study, there is a strong positive link identified between staff qualification and student performance. Courses with the highest results of graduating students had the highest levels of teaching staff qualification. According to the above study, it becomes imperative to value teaching qualifications and capabilities as these competences influence student performance.

Bline, Perreault and Zheng (2016) investigate the influence of Accounting Faculty characteristics on CPA (Certified Public Accounting) examination performance in the United States of America. Accounting Faculty refers to the academic staff complement that constitutes the Accounting department in a University. The characteristics of the staff in the Accounting Faculty will depend on their specialization which will, in turn, impact on student performance in the classroom and in the examinations. Thus, I can draw a comparison to my studies as I am

investigating the influence of educator capabilities on student performance at a SA university. Academic staff deficiencies that are recognised can be improved upon via academic development programmes and teaching qualifications which foster improved teaching styles. In these programmes, improved teaching styles lead to better conceptions of teaching which eventually lead to improved approaches to teaching. Improved teaching methods result in improved student performance in classroom activities, formative and summative assessments.

Bline, Perreault and Zheng (2016) state that the teaching-research nexus is close to zero meaning that teaching effectiveness is not affected by research productivity and thus these complementary activities do not negatively impact on student performance. On the contrary, academic research plays a positive role on student performance as professors are constantly updating their own knowledge in their areas of specialization. According to Bline, Perreault and Zheng (2016:299), students perform better when academics have 'research and teaching interests related to content tested' in student examinations.

Rodriguez and Rubio (2016) discuss the relationship between teaching quality and academic research productivity. This teaching-research relationship is one of the most fundamental issues in higher education. Teaching quality and academic research are interconnected in the sense that they can either complement or substitute each other. They complement each other where the researching professor is up-to-date when teaching his/her classes. Thus, teaching is effective and relevant. However, excellent teaching requires time for planning and preparation, and simultaneously academic research requires time to keep oneself up-to-date with current relevant changes in the field of study. Hence, research can substitute teaching and vice versa. According to Rodriguez and Rubio (2016:26), 'The relation between teaching quality and academic research is a very complex issue'. The academic has to create a balance between time spent on teaching effectively and time spent on research activity. The question then arises – Am I a teaching researcher or a researching teacher? The teaching-research nexus has been in existence for many years at the universities with some universities in South Africa placing more importance on research due to funding implications.

I am now going to discuss the literature in terms of the work experience, teaching experience and teaching qualification.

3.2 Contextualising Theoretical Learning within the Industry Experience Space

3.2.1 Industry experience

In the field of Commerce, Accounting is a major role player in terms of career prospects and job security. Accounting-related careers consistently provide financial reward and growth opportunities for individuals entering this career path. Accounting academics begin their careers by first completing a primary accounting degree and then proceed to post-graduate qualifications either pursuing the chartered accountant (CA) stream or the honours and master's degrees in accounting. The CA stream follows a rigid path as articles/traineeship is compulsory. The traineeship can be served either in commerce and industry or inside public practice and can vary between three and five years. During the traineeship the articled clerk has to write the qualifying board examinations to be registered as a CA and obtain professional membership with the South African Institute of Chartered Accountants (SAICA). Venter and De Villiers (2013:1254) state that during the traineeship, the trainee has to 'complete an advanced certificate provided by a single company, whose directors are university professors at two of the SAICA-accredited universities'. Thus, it takes seven years to qualify as a chartered accountant. Upon completion of the traineeship and the qualifying board examinations, the CA then has the option to choose a permanent career. The popular options, amongst others, are remaining in practice; working in commerce-related careers; in the investment sector and/or banking; starting up a business; and academia. The CA who opts to become an academic enters a new career path with different values and practices.

The accounting student who completes post-graduate qualifications and finds employment in commerce and industry is well remunerated, as accounting is classified as a scarce skill. This individual can spend many years gaining

experience performing the accounting and internal audit function. The key performance areas (KPAs) could include taxation, management accounting, financial accounting, and auditing. These work areas are linked to the curriculum undertaken in the under- and post-graduate qualifications. This accounting graduate could opt for a career change and seek employment in the Higher Education (HE) sector as an academic.

These potential accounting academics come from different commerce and industry work environments but bring a wealth of knowledge and experience from their past careers. The learning curve during the tenure as a trainee accountant or apprentice is extremely steep, and this knowledge brings invaluable examples into the classroom when the accountant starts lecturing in higher education. The qualification of CA (SA) or M (ACC) (Master of Accounting) is held in high esteem by students and colleagues in the profession, and as a result, the new accounting lecturer enjoys the respect of learned academics and aspiring students. According to a study carried out by Mounce, Mauldin and Braun (2004), academics possessing practical experience are perceived to be of higher quality than those without practical experience.

HE is currently focused on the three pillars of Teaching and Learning (T&L); Research; and Community Engagement (CE). According to Tang (1997), these areas are the key missions of university professors. The 26 HE Institutions in South Africa are funded by Government, and much attention is placed on research outputs. The Accounting professional bodies such as SAICA prescribe the curriculum of accounting departments to produce CAs in those universities that are SAICA accredited. It is important for the universities to have SAICA accreditation as this attracts students into those universities. The tension between producing CAs and teaching to develop a research culture has placed accounting academics in a difficult space. Van der Merwe, McChlery and Visser (2014) concur that HEIs are pressurised by professional bodies to gain accreditation. Professional associations such as SAICA influence the curriculum, teaching methods and assessments. According to Van der Merwe, McChlery and Visser (2014:279), this practice causes an imbalance between academic and professional epistemologies. The CA qualification is structured to achieve ‘technical complexity, contextualisation and professional skills but limited

conceptual thinking'. The accounting qualification limits substantial research work.

Venter and De Villiers (2013) posit that SAICA has colonized the curriculum of 13 SAICA accredited universities in SA (accounting departments). SAICA prescribes technical teaching leaving no room for research and critical thinking. SAICA provides additional financial rewards to CAs lecturing in the CA programmes regardless of their research outputs. This reward is known as a subvention that comes from SAICA's education fund in order to attract and retain lecturers at universities. The education fund receives levies from accounting firms, mainly the 'big four' accounting firms (Venter and De Villiers 2013). This is a convenient relationship for the profession to use the accredited universities to specialise in technical teaching to produce graduates that will serve traineeship in the accounting firms that subsidise the lecturers' salaries with the subventions. The above arrangement is entrenched in the name of technical expertise and at the expense of the university culture of research.

Verhoef and Samkin (2017) indicate that there is no transparency with regards to the distribution of subvention payments. The head of department or dean of the faculty makes the payment to the academic staff member lecturing on the SAICA accredited programme irrespective of the staff member's research output. The method of allocation may not be disclosed to the staff members concerned. Thus, this kind of financial reward encourages technical teaching to pass SAICA's qualifying examination and provides no incentive to inculcate an ethos to undertake research. SA accounting academics, due to financial reward, favour their CA qualification over their PhD qualification. Furthermore, SA universities (accounting departments) promote staff to senior lecturer level with only the CA qualification whereas, internationally, a doctoral qualification is required for a senior appointment (Verhoef and Samkin 2017). The distribution of the subvention to accounting lecturers is discretionary on the part of the head of department or dean and may be perceived as being unfair labour practice as some staff are now receiving more reward than others for similar work output.

Venter and De Villiers (2013) discuss professional identity, social identity and organizational identity. Professional identification is realised early in one's

development and career path as an individual chooses a profession (for example, accounting, law or engineering) and aligns oneself to that profession. Upon completion of a primary qualification, the tendency is to gain membership with the professional body in the profession as this validates your qualification and adds credibility to your status. In the accounting profession, SAICA is the leading professional body for chartered accountants to gain membership as this validates their status as a CA. In South Africa, the CA (SA) is well received as an accountant of high standing and technical competence. Professional accountants or CAs who, later, join academia as lecturers attain organizational identity. The professional identity precedes the organizational identity; hence for many academics, there is a stronger association with the profession than with the university/organization. Many accounting academics allude to their professional and university affiliations, stating that their professional affiliation is of greater value and importance. Thus, implying that their CA is more valuable than their PhD (Venter and De Villiers 2013).

3.2.2 Research in higher education

According to Van der Schyf (2008:3), 'The university authorities are also applying increasing pressure on Departments of Accounting to engage actively in research and to form part of the research community participating in the search for truthful knowledge that is an essential part of the nature of a university. This is a vital step away from the traditional academic culture of Departments of Accounting'. The research outputs of accounting academics are generally very low as research is not a component while qualifying as a CA. The CA qualification is pegged at master's level at the Universities and hence accounting academics who hold CA qualifications now find themselves in unfamiliar territory where they must pursue master's and/or Doctoral studies with research being the major component of this study. De Jager, Lubbe and Papageorgiou (2018) argue that junior accounting academics may emulate senior accounting academics without doctorates and feel that the doctorate qualification is not relevant unless the university pressurizes the academic staff to obtain higher degrees.

Stierer (2009) describes this phenomenon as a stranger in a strange land. A qualified and respected CA has to start studying again after spending approximately seven years to qualify as a CA. Academia dictates that all academic staff should have to pursue further higher qualifications and publish in accredited journals.

De Jager, Lubbe and Papageorgiou (2018) and Venter and De Villiers (2013) discuss the low research output among accounting academics in SA and state that the main reason for this is that SA accounting departments employ CAs as senior lecturers without higher degrees. The CA qualification lacks the research component, and these academics do not prioritise research in their academic careers. According to Venter and De Villiers (2013:1265), 'In a study which ranked countries based on accounting research output, South Africa's sub-par performance was evidenced by a ranking of 33rd. The first six countries, in order, were the USA, the UK, Australia, Canada, Hong Kong, and New Zealand' (Chan *et al.,* 2007). This ranking is evidence of low research output in accounting departments in SA because the CAs are appointed at a senior level without significant research records. De Jager and Frick (2016) concur that academic staff in accounting departments in SA are appointed at senior lecturer level without a PhD qualification and, thus, they lack research skills.

3.2.3 Work experience versus teaching experience

Grottke, Pelger and Schmiedeberg (2013) investigate German-speaking accounting PhD students' career preferences in terms of firm (work experience) or faculty (teaching/lecturing experience). The PhD students have to choose a career either in academia or business practice. The writers refer to academics as passionate researchers who view research as a vocation. In contrast, practice-related researchers are referred to as applied researchers. Passionate researchers (academics) have to conform to norms in order to be published whereas applied researchers (practitioners) are not bound by these rules or conducts. Grottke, Pelger and Schmiedeberg (2013:77) state that 'The paradoxical situation is that the academic freedom is felt by future practitioners,

while future academics are restricted to the 'publish-or-perish' mantra prevalent in international accounting research'. Thus, these restrictions have placed limitations on the growth of Accounting PhD graduates globally. Furthermore, it is financially more rewarding to pursue a career path as an accounting practitioner than to seek tenure as an academic. Currently, the volatile and unsettling work environment at the South African HEIs, with the student protest action, makes it difficult for a prospective academic to choose tenure at the university over business practice.

Caldwell and Gedeon (2016) review the first conference on international higher education advances in Valencia, Spain. They highlight teaching innovation and authentic learning via knowledge in action, which is prevalent in universities. Higher educators are strengthening links with industry and creating smooth transitions for learners to move from HEIs to industry. Thus, as much as teaching experience and teaching qualifications are essential in HEIs, work experience is just as important from a practical viewpoint. Caldwell and Gedeon (2016:350) state that 'Employment readiness and the competences required in graduates was a strong focal point of the conference, with many presenters discussing building educational bridges between the classroom and the workplace'.

3.2.4 Traditional and non-traditional doctoral programmes

Bishop, Boyle, Carpenter and Hermanson (2016) discuss transitioning into academia where traditional and non-traditional doctoral programmes are compared in the United States of America. Non-traditional doctoral programs are designed and promoted to allow practitioners to pursue PhD studies while maintaining employment and current income. This is a flexible option that meets the needs of practitioners. The traditional PhD programme takes four to five years to complete whereas the non-traditional program can be completed in three to four years. The traditional and non-traditional doctoral programmes are summarized in the following table.

Table 3-1 Traditional versus Non-traditional doctoral program

	Traditional doctoral program	**Non-Traditional doctoral program**
Program structure	4-5+ years of full time residency	3-4 years of part-time residency, often 2-4 days at a time, perhaps 10 times per year during the coursework stage
Tuition	No tuition; student serves as a teaching or research assistant to earn a modest stipend (typically less than $30 000 per year)	Premium tuition, often in the range of $70 000-$150 000 for the degree
Students	Younger students with master's degrees but limited practice experience	Older students with master's degrees and significant practice experience
Goal	Preparing for a career in academia as a researcher and teacher	Preparing for a career in academia or for further advancement in practice

Source: Bishop *et al.* (2016:51)

3.2.5 Academically qualified versus professionally qualified staff

Braun and Mauldin (2012) distinguish between academically qualified (PhD) and professionally qualified teaching or research appointments. Professionally qualified accountants offer a wealth of experience and practical value to the classroom. According to Braun and Mauldin (2012:44), 'teaching duties; research duties; service duties; job security; earning tenure and salary' are the job related attributes across academic Institutions.

Ayres, Brasel and Duncan (2016) discuss considerations for the transition to a PhD programme. For most practitioners, the move from practice to academia is driven by a passion for teaching. Teaching is a choice, and there has to be a desire to pursue a career in education. According to Ayres, Brasel and Duncan (2016), salaries are lower in teaching positions as compared to practice, and furthermore, doctoral studies are compulsory to secure permanent tenure. The following table reflects teaching and research expectations of faculty/department.

Table 3-2 Teaching and research expectations

	R1	R1	Balance	Teaching	Teaching
	Tier1	**Tier2**	**Tier3**	**Tier4**	**Tier5**
Examples	Chicago Stanford Rochester	Most big 10 conference schools	Many big 12 and SEC schools with a doctoral program	Carnegie Research Schools without a doctoral program in accounting	Regional Schools
Teaching expectations (per year)	Two classes	Three classes	Four classes; usually two course preparations	Four to six classes; two to three course preparation	Six to eight classes; two to four course preparation
Research expectations for Tenure	Demonstrate leading scholarship in area of research; multiple A-level publications	Two to four A-level publications; publications in B-level journals carry significantly less weight	At least one A-level and multiple B-level publications; A-level receives greater weight, but B-level also valued	A-level publication is usually not required; emphasis placed on both quantity and quality of publication	Evidence of active research, including publications in refereed journals, conference proceedings, and research presentation
Accounting Doctoral Programme	Yes, students place at Tier 1 and Tier 2 schools	Yes, strong placement record in Tiers 1 to 3	Yes, but placement is not as strong	No	No

Source: Ayres, Brasel and Duncan (2016:26)

Tiers 1 and 2 are more research focussed expecting leading scholarship and publications from employees. This load is balanced by reducing the teaching loads in tiers 1 and 2 to two and three classes respectively. Tier 3 is the balanced tier with research output expected and four classes being offered. Tiers 5 and 6 are teaching focussed offering four to six and six to eight classes respectively with less pressure on research output expectations.

The international comparison of CPA to PhD qualified professors can be aligned to nationally qualified CA to PhD professors teaching or lecturing in South African universities. Many SA accounting academics that make the transition from practice to academia hold an accounting related qualification and then join the respective University to pursue a career in teaching or accounting education. They, then have to embark on a PhD journey and this can be a daunting task over the next three to five years of their lives especially as this is done on a part-time basis with limited time and support. Hence, programmes like non-traditional doctoral programmes assist in encouraging PhD candidates to pursue vertical qualifications and drive national goals in terms of increasing PhD output. Many PhD professors in SA are either retiring or emigrating without succession plans in place causing a brain drain in the higher education sector. This gap can be closed by accelerated PhD programmes to increase and stimulate the number of candidates pursuing doctoral studies. Thus, Durban University of Technology (DUT) has implemented one such programme, known as Project 500.

Johan (2015) talks about students' perceptions towards lecturers teaching engineering courses with industry experience (A Case Study at a Malaysian technical university). A technical institution focuses on qualification and experiential learning. The experiential learning constitutes the practical component of the qualification and is essential for the student to graduate. MUT, being a vocational institution, can be aligned to the Malaysian institution; at MUT the Engineering programme also constitutes the academic and experiential compulsory components. The lecturers on this programme have vast industrial experience that is utilised in the classroom to enrich the student-centred teaching experience. According to Johan (2015), students have good perception and prefer lecturers that have work experience. Students embrace and enjoy the benefits of being exposed to the work experience. Students that are lectured by

lecturers with work experience tend to be more ready-to-work and academically successful.

The following section talks to teaching experience in higher education and the themes that emerged from the seminal readings out of peer reviewed journal articles. A prominent theme is the shift from teacher-centred to student-centred teaching and learning and the impact that this has had on the way in which educators have had to change the way they go about their everyday business, which includes lecturing and assessing as a core activity.

3.3 Teaching Experience

At MUT, accounting academics were employed on the strength of their higher degrees, which includes the Honours or Master's degree in accounting. The potential candidates seeking employment at MUT in the Department of Accounting have discipline-specific knowledge and accounting work experience. Once employed, these accountants were placed in a classroom environment without induction or pedagogic training. Lewin and Mawoyo (2014) state that induction for new academic staff is compulsory to enable student success. According to Hunde and Tacconi (2014), one would tend to teach how one was taught previously and possibly perpetuate mistakes. The new accounting academic will learn informally from other colleagues in the department and faculty. This learning curve will continue at workshops and conferences.

3.3.1 Induction programmes

Barlow and Antoniou (2007) recommend that the **induction programme** should take into account new lecturers' needs and not simply be on a tick-list. Barlow and Antoniou (2007) state that the quality of the induction programme has an impact on the confidence and stress levels of new lecturers. Thus, the induction process is vital in terms of the transition into a lecturing position where the lecturer

can be confident and have some control over his/her new career. Nicholls (2005) states that the induction programmes that aim to improve teaching and learning strategies should take into consideration novice lecturers' pedagogic knowledge and how they develop their theories of teaching, learning and research. Hence, the aim of the induction course is to professionally develop the new lecturers as teachers in order to enhance the teaching quality while maintaining high levels of research activity. An academic department in a university can employ lecturing staff from junior to senior lecturer levels with honours degree to doctoral degree respectively, with varying years of teaching experience, depending on the requirements of the vacancy. The induction programme for these academics can be of a generic nature focusing on teaching and learning in order to improve the teaching skills of both the junior and senior lecturers irrespective of their qualifications or work experience. The induction programme should be designed to empower the lecturers to identify their conceptions of and approaches to teaching.

According to Kugel (1993:316), teaching abilities of lecturers develop in stages as follows:

1. 'Focus on self
2. Focus on subject
3. Focus on student as receptive
4. Focus on student as active
5. Focus on student as independent'

3.3.2 Teaching competencies and excellence

As lecturers develop in their **teaching competencies**, they initially focus on themselves building their confidence. They then move onto mastering the subject matter. Finally, they focus on developing the student from being receptive to active and eventually independent learners.

Over a period of time, the accountant develops a lecturing ethos and believe that this is the best practice for achieving reasonable pass rates. Clinebell and

Clinebell (2008) recommend that the university should teach business executives to teach. The university should encourage new academics to participate in pedagogic courses and teaching qualifications in order to improve their teaching skills and facilitate the transition from industry to academia. Accountants may be excellent at their profession but are not necessarily good teachers or lecturers. The issue of students being unemployed was always viewed as a national and not a university problem resulting from the economic crisis in SA. The lecturer does not take responsibility for student incompetency as he/she believes that their subject is only one of many being lectured and the problems belong to the students. Thus, the lecturer's teaching portfolio develops over time, and many academics believe their long service has turned them into competent academics. Long, Ibrahim and Kowang (2014:41) list lecturer competencies as 'knowledge on subject, clarity of presentation, interaction with students, teaching creativity, clarifying learning outcome, class activity and lecture notes'. The abovementioned competencies result in the lecturer being classified as competent by colleagues and students. Elton (1998:32) distinguishes between teaching competence and teaching excellence as follows –

Competence includes:

- 'Organization: planning, preparation, use of time, meeting objectives
- Presentation: Clarity, subject knowledge, presentation skills
- Relationships: Enthusiasm for subject, empathy with students, involvement of students, sense of humour
- Assessment: Matching objectives, encouraging learning
- Evaluation: Self-reflection, responsiveness to feedback, peer evaluation'.

Excellence includes:

- 'Being a reflective practitioner (putting self-reflection systematically into practice)
- Being an innovator
- Designing curricula
- Providing a teaching service to the community

- Researching into the teaching of one's discipline
- Conducting pedagogic research
- Being a scholar in one's discipline'.

Thus, excellent lecturers have to be highly competent.

Blaskova, Blasko, Jankalova and Jankal (2014:467) discuss the role of the university teacher as cited in Fisher (1998):

- 'Teacher as a professional leading students to higher levels of understanding,
- Teacher as a mediator allowing students to explore ideas and work together,
- Teacher as a participant in the discussion contributing to the discussion in various ways'.

Thus, the role of a university teacher has become increasingly demanding in view of the changing academic profession, heterogeneous student population and stringent research ethos in terms of publishing, presenting papers and vertical studies.

Blaskova, Blasko, Matuska and Rosak-Szyricka (2015:188) define professional competence as

> … a summary of the key professional and personal skills/talents and behavioural patterns that an individual needs to have and demonstrate in order to successfully accomplish the defined professional goals and perform the relating professional tasks, duties, and responsibilities.

Blaskova *et al.* (2014) discuss key competences of a university teacher as being:

- Expert/Technical competence – the teacher has to be an expert in his field.
- Creativity competence – the teacher must be creative, inventive and imaginative as it improves teaching performance.
- Pedagogical competence – the teacher must nurture students that have a desire for further in-depth study.

- Assessorial competence – assessment is the main driving force behind learning; assessment assesses content and prepares students for future learning.
- Communicational competence – the teacher must determine the correct quantity and quality of information to pass onto the students that they can handle at any given point.

These competences improve the quality of the teachers' profile. The above study recommended that teachers improve the following qualities: science and research, teaching, intra-personal qualities (one's personal qualities) and inter-personal qualities (educate students while respecting their personalities).

Gilis, Clement, Laga and Pauwels (2008) established a competence profile of 15 competences for student-centred teachers in higher education in Belgium. This study was funded by the Association K.U. Leuven and since 13 institutions participated, the competence profile can serve as a basis for educational development of university teachers embarking on courses in student-centred education. The core competences of student-centred teachers in the Association K.U. Leuven are:

1. 'To be prepared and driven to improve their own education permanently.
2. To have a critical openness with regard to educational innovation.
3. To be creatively flexible with regard to the instructional process.
4. To understand and feel involved in the students' experience of life and their outlook on life.
5. To have faith in the students' responsibility for their own learning process.
6. To respect the student as partner in the educational process.
7. To be prepared to cooperate with colleagues.
8. To design an activating learning environment.
9. To anticipate on the possibly different learning processes of students.
10. To design a balanced learning environment in the educational process.
11. To support the students' learning activities to make sure that they acquire insight in the learning process and eventually acquire control.
12. To integrate the evaluation of the students' development in student support.

13. To reflect on one's own teaching practice.
14. To cooperate with colleagues to adjust teaching practice.
15. To have the required expertise content wise'.

According to Gilis *et al.* (2008:544), these competences include knowledge, skills and attitudes which are widely applicable. The above list of competences can be used to guide university teachers, interested in student-centred teaching, to improve the learning activities experienced by their students. I have no doubt that educational, developmental courses focusing on student-centred teaching will take cognizance of the competence profile listed above.

3.3.3 Teaching quality

Chen, Chen and Chen (2014:36) focus on **teaching quality** in higher education where their institution developed a model 'which is termed teaching capability maturity model (T-CMM), is an application of total quality management and the software CMM/CMMI'. T-CMM is used for monitoring individual teaching careers. Chen, Chen and Chen (2014) state that teaching excellence should not be based on student feedback surveys and peer evaluation surveys as these methods of evaluation are subjective and not holistic. Teaching quality must be sustained in order to facilitate improvements to achieve teaching excellence. A huge challenge for universities is the availability of resources that can be used for the software mentioned above. If the resources are available, then the quality can be achieved; however if not, then the quality is compromised. Thus, from an institutional viewpoint, priorities come into play, and a cost-benefit analysis becomes an essential part of the decision making process which is then communicated to the academic staff.

Yaacob (2012:574) discusses the integration of **generic competencies** for students into the University's compulsory courses. These generic competencies include 'knowledge; practical skills; social skills and responsibilities; values, attitudes and professionalism; communication, leadership and team skills; problem solving and scientific skills; information management and life-long

learning skills; and managerial and entrepreneurial skills'. The aim of these generic competencies is to improve student performance and the skills of future graduates. However, it is not easy to implement these generic competencies into compulsory courses if the resources are limited or resistance is experienced from the lecturing staff. Lecturing staff will resist change if they feel that they are not capable or adequately trained to implement change imposed upon them by the university.

Asif and Searcy (2014) state that **academic capabilities** are split into operational and dynamic capabilities. Operational capabilities include day-to-day activities whereas dynamic capabilities include first-order capabilities like environmental scanning and learning capability. Educator capabilities from a teaching and learning perspective to improve student performance may include, inter alia:

- 'Effective programme design
- Effective programme delivery
- Students' performance assessment
- Student counselling
- Motivating students
- Developing effective teacher-student interaction' (Asif and Searcy 2014:27)

3.3.4 Student-focused versus teacher-focused approaches to teaching and learning

According to Trigwell (2001:65), 'good teaching is oriented towards, and is related to, high quality learning'. Experienced lecturers are **student-focused**, aligning their teaching objectives to their students' learning outcomes. With this approach, students develop into deep learners who understand what they are learning and are not merely memorising. Lecturers that assume the **teacher-focused** approach by transmitting knowledge to students limit student engagement and participation in the lectures creating an environment conducive for a surface approach to learning or learning to pass. Tigelaar, Dolmans, Wolfhagen and Van Der Vleuten (2004) reiterate that the more active and

participative the student is, the more student-centred the learning style will be while transmitting information to students lends itself to an approach that is teacher-centred. In Leveson (2004:537), conceptions of teaching are summarized into four categories:

‘D - Teaching in accounting as encouraging personal change

C - Teaching in accounting as encouraging concept development

B - Teaching in accounting as helping students acquire concepts

A - Teaching in accounting as transmitting facts’.

Lecturers adopting category A are classified as being teacher-centred, and this could lend itself to a surface approach to learning while lecturers adopting category D are classified as being student-centred thus encouraging a deep approach to learning. Hence, lecturing styles influence learning and better lecturing results in better learning. Kember and Kwan (2000) concur when they link an academic’s conceptions of teaching approach to teaching in higher education. Kember and Kwan (2000:489) conclude in their study that ‘the strong relationship between **approaches to teaching and conceptions of teaching** has implications for staff and curriculum development in universities’. Carnell (2007) links conceptions of teaching to either instruction or construction models, where the instruction model is teacher-centred and the construction model is student-centred. In the instruction model, the teacher transmits knowledge, and the students are passive recipients of knowledge, whereas, in the construction model, students are encouraged to think, collaborate and challenge each other, supported by the teacher. According to Kember (1997), teaching conceptions influence teaching approaches which, in turn, impact on student learning approaches and learning outcomes. Although conceptions of teaching can be associated with the quality of student learning, Kember (2009) confirms that most teaching in higher education is didactic or teacher-centred in nature. Lecturing is the most common form of teaching in universities with very little student participation. According to Kember (1997) and Kember (2009), teachers in higher education who adopt a teacher-centred approach to teaching are labelled as teacher-centred/content-oriented as opposed to teachers who adopt a student-

centred approach to teaching being labelled student-centred/learning-oriented. Lecturing persists as a predominant form of teaching in universities because it is difficult to change the deep-seated beliefs of academic staff.

Yusof, Roddin and Awang (2015) state that the **didactic-traditional teaching strategies** are the most common teaching approach in the Malaysian polytechnics. These technical and vocational education training institutions are seen as agents for the development of skills and competences. I draw a parallel to MUT here which is a vocational institution in SA focusing on academic qualifications and competences. Academic qualification refers to the diploma or degree obtained after passing the required number of subjects whilst competences refers to the training given to students to be able to perform tasks in the workplace. At MUT, lectures are the predominant mode of instruction; hence similarities can be drawn between the Malaysian polytechnic and the SA University of Technology. Both institutions are teacher-centred in their teaching approaches, and knowledge is transmitted by the lecturers. According to Yusof, Roddin and Awang (2015), since no active learning is taking place, the teacher-centred approach is not igniting the desired competences in the students.

3.3.5 Teaching large classes

Maringe and Sing (2014) state that teaching **large, diverse classes** is complex and support needs to be given to those who teach large classes. Large class sizes arose in higher education out of massification; increased student mobility; marketization of higher education and stagnating staff numbers in higher education. The disadvantages of large class teaching are, inter alia:

- Lack of student-centred teaching
- A surface approach to learning
- Minimal student engagement
- Little interaction with the tutor or lecturer
- Loss of attention is greater, and learners are easily distracted
- Students become dissatisfied

From a teaching perspective, large classes are challenging, and the teacher needs to take into consideration the following pedagogical principles:

- Encourage student participation via prior readings and group discussions
- Ensure that communication is understood by all students
- Understand the intercultural backgrounds of learners
- Promote deep learning by encouraging sense making and criticality (Maringe and Sing 2014)

Maringe and Sing (2014) define large classes as undergraduate courses which have more than 100 students. At MUT, in the Department of Accounting, the undergraduate courses quite regularly exceed 100 students thus defining these classes as large classes. Considering the diverse poor secondary schooling background that the students come from, this phenomena adds to the complexity and challenges that the lecturers have to endure in these large classes. Hence, I can align MUT a higher education institution with large class issues as discussed above. Large classes impact on teaching capabilities and student performance. A decrease in student performance and pass rates is a reflection on educator capabilities and competences.

Wygal and Stout (2015) discuss effective teaching best practices. They used **teaching exemplars** to elicit the main characteristics of effective teaching in accounting. Teaching exemplars refer to accounting educators that have been recognised for teaching excellence and is an example of reflective practice. According to Wygal and Stout (2015:182), the ‘sample of accounting exemplars suggests the following six major factors related to perceived major excellence in teaching:

- Class session learning environment
- Student focus
- Preparation and organization
- Importance of the Accounting Practice Environment
- Passion, Enthusiasm and Dedication
- Course learning environment’.

The class session learning environment involves the planning and management of the class learning environment. Being accessible to students and creating a relaxed environment is a pedagogical strategy to keep the students actively engaged. Student focus includes caring for students by understanding their plight and their wellbeing. Respect students by assisting them with difficulties and treat them as professionals. Lecturers should show empathy towards students by encouraging them when they are struggling to cope with the subject.

Preparation and organization include being prepared for class. This builds confidence before presenting a lecture. Adequate preparation allows the lecturer to answer questions satisfactorily instead of stumbling and seeming incompetent in class. The importance of the Accounting Practice Environment is relevant in terms of keeping the accounting lecturer up to date with developments and bringing examples to class. The lecturer can educate students with practice realities as some students have not worked before.

Passion, enthusiasm and dedication are innate in teaching. As a lecturer, you have to believe in what you are doing as it is a calling. The course learning environment has to be challenging but fair. These qualities will instil in accounting educators successful teaching practice and result in improved student performance. Huang (2015:249) posits that ‘Teacher thinking has to produce action that changes or promotes students’ success and quality of life’. Thus, teacher thinking and teacher action influence directly on student performance.

3.3.6 Growth and development in teaching

Akerlind (2003) discusses **growth and development** in a lecturer, as the teacher’s comfort with teaching, the teacher’s knowledge and skills, and learning outcomes for students are the categories that lecturers value in terms of development. A commonality among studies in teaching strategies indicates that the teacher-centred approach, where the transmission of information to students occurs, lends itself to a surface approach to learning or rote learning by students. The student-centred approach to learning, where conceptual understanding occurs, is likely to encourage a deep approach to learning. Akerlind (2003:376)

states that the teacher-centred focus is ‘less likely to produce high quality learning outcomes amongst students’. Tigelaar *et al.* (2004) and Trigwell (2001) concur with this view of a teacher-centred versus student-centred approach to learning. Martin, Prosser, Trigwell, Ramsden and Benjamin (2000) also agree that the student-centred approach results in more effective learning. They discuss ‘the object of study’ that highlights the intentions of the lecturers and what it is that lecturers want their students to learn. Martin *et al.* (2000:409) state that lecturers who accept the objective of study in respect of ‘knowledge as given’ adopt a teacher-focused approach to teaching while those lecturers that accept the objective of study in respect of ‘knowledge as being constructed’ adopt a student-focused approach to teaching.

Elen, Clarebout, Leonard and Lowyck (2007) discuss three views on the relationship between student-centred and teacher-centred learning environments: **a balance view, a transactional view and an independent view**. The balance view occurs where there is handing over of responsibilities and tasks from a teacher-centred to a student-centred environment. This view implies that the teacher-centred approach is direct instruction whereas the student-centred approach is discovery learning. The transactional view occurs where learning is an active process and teachers and students are jointly responsible for the successful learning process. There is an ongoing interchange between the teachers’ and students’ responsibilities and tasks. The independent view occurs where teachers and students have different responsibilities and tasks. Elen *et al.* (2007) state that it is the students’ role to engage the learning process and the teachers’ role to support the learning process.

3.3.7 Variation in teaching methods

In response to teacher-centred and student-centred approaches to teaching and learning, Ramsden *et al.* (2007) advocate **a variation in teaching methods**, where context-dependent approaches could apply to situations where a university lecturer may transmit information in one context but helping students understand difficult concepts in another. According to Ramsden *et al.* (2007),

variations in teaching methods are linked to the context of teaching, including class size, academic workload, language skills, and prior knowledge of the subject matter are factors that impact on the way in which educators deliver lectures. From my theory-in-use, if student-centred is on one end of the teaching and learning continuum and teacher-centred is on the other, lecturers should be allowed the flexibility to move along the continuum, depending on the context of the teaching (as mentioned above) and the level of difficulty of the concepts being lectured. Variation in teacher competence will determine where a lecturer will place himself/herself on the teaching and learning continuum, which means 'Am I transmitting knowledge or am I supporting teaching and learning for my students?' Trigwell, Prosser and Waterhouse (1999) state that by developing students' conceptions, lecturers change their approach to teaching in a student-focused way and tend to avoid a teacher-focused way that lends itself to a surface approach to learning. Prosser and Trigwell (1997) concur that there is a link between the different ways of lecturing (variation in teaching) and the ways students approach their learning.

Lindblom-Ylanne, Trigwell, Nevgi and Ashwin (2006) concur that university teachers' approaches to teaching indicate variation in teaching and that **approaches to teaching is linked to conceptions of teaching**. Variation in teaching is reflected in student-centred teaching and teacher-centred teaching depending on the context or discipline. Neuman, Parry and Becher (2002:406) classified the disciplines as hard pure, soft pure, hard applied and soft applied knowledge as follows:

> Hard pure knowledge is typified as having a cumulative, atomistic structure, concerned with universals, simplification and quantitative emphasis. Soft pure knowledge is, in contrast, reiterative, holistic, concerned with particulars and having a qualitative bias. Hard applied knowledge derives its underpinnings from hard pure enquiry, is concerned with mastery of the physical environment and geared towards products and techniques. Soft applied knowledge in its turn is dependent on soft pure knowledge, being concerned with the enhancement of professional practice and aiming to yield protocols and procedures'.

Lindblom-Ylanne *et al.* (2006) link approaches to teaching to teachers' disciplines where hard disciplines are teacher- focused and soft disciplines are student-focused.

Otting, Zwaal, Tempelaar and W (2010) distinguish between teacher-centred and student-centred learning environments in **problem based learning**. The traditional conception of teaching and learning lends itself to a teacher-centred approach where expert knowledge is transferred from teacher to students. However, the constructivist conception of teaching and learning is aligned to a student-centred pedagogy. Students who adopt the constructivist beliefs about knowledge tend to prefer working independently, applying prior knowledge to solve tasks. According to Otting *et al.* (2010), this approach facilitates students' knowledge building processes, and the teacher supports the knowledge construction processes. The calibre of the student in higher education has drastically evolved over the past two decades. My current students are technologically advanced and equipped with cellular telephones, electronic tablets and computers. They have been raised in an environment that allows them easy access to information via the internet, computerization and social media. Thus, they are more prepared to be in a student-centred environment where they can take responsibility for their learning processes. Teachers and lecturers have to keep abreast of the changing teaching environment, by upgrading their capabilities and competencies, so that they can provide support to the new teaching environment.

Instruction style comprises two elements that influence student learning, namely, **immediacy behaviour and structuring behaviour**. According to Hartnett, Romcke and Yap (2003), immediacy behaviour consists of verbal and non-verbal behaviour and includes, inter alia, eye contact, smiling, vocal expressiveness and motivational messages. Furthermore, Hartnett, Romcke and Yap (2003) state that immediacy behaviour encourages instructor enthusiasm which promotes student-lecturer interaction and develops higher order thinking skills. Structuring behaviour consists of communicating task requirements and learning objectives and lecturing the material in order to meet desired outcomes.

3.3.8 Teaching style and emotional intelligence

Shaari, Yusoff, Ghazali, Osman and Dzahir (2014) state that student performance has to be considered as an important part of a lesson because they are a 'pattern of belief, knowledge, performance and behaviour of teachers when they are teaching' (Shaari *et al.* 2014:11). Shaari *et al.* (2014) as stated in Grasha (1996) discuss five teaching styles which are categorized as follows: expert style, formal authority, personal model, facilitator and delegator. Shaari *et al.* (2014:14) define the teaching styles as follows:

- 'Expert style is highlighted by teachers who have the knowledge and expertise in the subject matter.
- The formal authority style is when a teacher of this style always gives positive or negative feedback to the students.
- For personal model style, the teaching should be done using personal examples.
- Facilitator style emphasized teacher interaction with students.
- Delegator style is concerned to shape students' ability to learn autonomously'.

Teaching styles and lecturer competency will, no doubt, impact on student learning and student success. Shaari *et al.* (2014) state that there is a relationship between the lecturer's teaching style and the student's academic engagement. The teaching activity consists of subject knowledge, teaching methods and emotional intelligence. Emotional intelligence makes the teaching activity effective and fruitful. Akhmetova, Kim and Harnisch (2014) state that **emotional intelligence** allows the lecturers to develop their skills, abilities and competencies. Emotional intelligence is the ability to access your emotions and that of others thereby creating more effective communication and working relationships. In my view, I would link emotional intelligence to professional traits, for example, a lecturer that has ten years of industrial experience brings to the classroom a wealth of practical knowledge in the form of examples that link up to the theory of the subject. This enhances the quality of the lecture being delivered and the students in that lecture gain a better understanding of the topic. On the

other hand, a lecturer without industrial experience may lecture the topic well, but the lack of practical examples and experience changes the entire experience for the students making it more difficult for them to understand and conceptualize the theoretical concepts. Thus, emotional intelligence is an important characteristic of educator capabilities for improving student performance and success.

According to Trigwell (2012:607), 'there are significant relations between the way teachers emotionally experience the context of teaching and the ways they approach their teaching, with positive emotions being associated with student-focused teaching approaches and negative emotions with transmission approaches'. Lecturers are bound to experience emotions in the work environment due to various encounters such as the culture and politics of the university, the interaction with the students/parents/other colleagues, and participation in statutory meetings with management or with the student representative council. These encounters could invoke either positive or negative emotions in the lecturer that could, in turn, have an impact on the teaching that follows. Trigwell (2012) states that positive emotions are triggered by joy, satisfaction, pride, and excitement whilst negative emotions are triggered by anger, frustration, anxiety, and sadness. Positive emotions are motivational whereas negative emotions reduce motivation. Currently, South African higher education institutions are faced with student strikes due to fee protests and staff strikes due to the outsourcing of essential services. These tensions impact on the emotional state of mind of the lecturer on a daily basis and compromise the quality of the teaching and learning that takes place. Thus, emotions directly affect teaching approaches.

Tangney (2014) states that learning is an **emotional activity** and that lecturers should encourage building self-confidence, self-belief and empowerment in students. Hence, lecturers provide emotional support to students as part of their teaching role and experience their own emotions as part of their teaching approaches and teaching techniques. Postareff and Lindblom-Ylanne (2011) also discuss the role of emotions and its importance within teaching in higher education. Excellence in university teaching includes emotions where positive emotions reflect love and caring while negative emotions reflect anger and

frustration. Postareff and Lindblom-Ylanne (2011) state that the interactive relationship between the teachers' and the students' emotions reflect that students are influenced by the teachers' emotions and that the teachers' emotions influence the students' behaviour. A teacher's positive emotions are invoked by students' good results whereas negative emotions can be invoked by student failure or laziness; hence emotions play a central role in teaching. Emotions are linked to confidence because confidence increases when emotions are positive. Thus, a confident teacher with the necessary content knowledge will perceive himself/herself as being pedagogically competent.

3.3.9 Espoused theories and theories-in-use

Good lecturers are able to expand knowledge and assist students to understand the concepts in their discipline. Trigwell (2001:66) terms this 'pedagogical content knowledge'. McAlpine *et al.* (2009) distinguish between **espoused theories and theories-in-use**. Espoused theories relate to an intellectual understanding about teaching whereas theories-in-use relate to actual teaching practices. Good lecturers will create some form of coherence between espoused theories and theories-in-use and the documentary evidence. Savaya and Gardner (2012:145), discuss two types of theory: espoused theory and theory-in-use. 'Espoused theory refers to the worldview and the values that people believe guide their behaviours. Theory-in-use refers to the worldview and values reflected in the behaviours that actually drive their actions'. As educators in higher education, we need to acknowledge the gaps between our espoused theories and theories-in-use. Our espoused theories (beliefs) relate to the ideal teaching and learning environment with small classes that are well resourced where a student-centred approach is effective. However, our theories-in-use (actions) find educators in teaching and learning environments that are under-resourced with large class sizes that are teacher-centred where knowledge is being transferred and rarely challenged. In many instances, students are learning to pass and adopting a surface approach to learning.

Jones (2009) links espoused theory and theory-in-use to generic attributes such as critical thinking, problem solving and communication which are valued by teaching staff but are implicit in teaching. Jones (2009:177) discusses the 'complexity of teaching generic attributes' and how higher education institutions 'contribute to incoherence between ideal notions and practical application'. As a result of her study, Jones (2009:179) discovered four reasons for the gap between espoused theory and theory-in-use with regards to generic attributes, namely:

- 'A tension between content and skill, and the priority given to technical competence;
- Practical difficulties (large classes and time constraints);
- Resistance on the part of academics to practices that are perceived not to be integral to the discipline (i.e. imposed from outside);
- Resistance on the part of students to uncertainty and ambiguity.'

Thus, to conclude on espoused theory and theory-in-use, as academics, our beliefs do not necessarily result in the actions we practice in the classrooms.

3.3.10 Approaches to teaching and learning

Lecturers have the capacity to influence and motivate students with regards to their approach to learning which will have a direct impact on their success and pass rates. Elton (1988) discusses **intrinsic and extrinsic motivation** where intrinsic motivation occurs as a result of the student linking new knowledge to existing knowledge thereby cascading the knowledge base. This type of motivation is favoured by lecturers whereas extrinsic motivation occurs as a result of rote learning by students and is deplored by lecturers. From a lecturer perspective, intrinsic motivation could be aligned to a student-centred approach to teaching while extrinsic motivation could be aligned to a teacher-centred approach to learning.

Banathy (1999:133) discusses 'the difference between an **instructional-focused and learning-focused** approach to education' from a systems perspective. The instructional-focused approach is teacher-centred whereas the learning-focused approach is student-centred. As discussed above, the learning-focused approach is aligned with a deep approach to learning. Moving the focus from instruction to learning prioritises the students' needs and not the lecturer's capabilities.

Kember and Gow (1994) proposed two orientations to teaching which they termed **knowledge transmission and learning facilitation**. The knowledge transmission orientation involved the lecturer imparting information in a one-way process to the students who had to absorb the delivered lectures, thus equating this method to being a teacher-centred approach. The learning centred-approach orientation involved 'problem solving, more interactive teaching, facilitative teaching, pastoral interest, and motivator of students' (Kember and Gow 1994:59). This approach lends itself to being student-centred. For a lecturer to move from a teacher-centred approach to a student-centred approach of teaching and learning, he/she would have to embrace a shift in paradigmatic beliefs because the lecturer's teaching style and theory-in-use will change. At MUT and other HEIs, it will be difficult to change or improve the lecturing styles of long standing lecturers especially those that are close to retirement. Many senior members of staff, who are nearing retirement, opt not to participate in staff development programmes that are designed to update lecturing styles and techniques. A good example of academic staff in this situation is with regards to technology. Most of the classrooms can be computerized, and the current students are au fait with technology (computers and smart-devices), but a large contingent of the lecturing staff are not yet comfortable to lecture electronically but would rather continue with a textbook and a white-board. However, the staff development and training sessions could be made compulsory for all staff via university policy as part of quality enhancement.

McCabe and O'Connor (2014:351) state that 'a student-centred approach encompasses four fundamental features: active responsibility for learning, proactive management of learning experience, independent knowledge construction and teachers as facilitators'. These features lead to a situation

where the students assume responsibility and ownership of their learning and the lecturers relinquish control of the teaching process to students. Lecturers assume the role of facilitators and encourage a deep approach to learning beyond assessment purposes. They motivate students to achieve lifelong learning beyond the university qualifications. Staff development programmes, as discussed above, can be of assistance to academic staff in the transition from teacher-centred conceptions of teaching to student-centred conceptions of teaching.

3.3.11 Teaching authenticity

Teaching and pedagogic experience results in **teaching authenticity**. Kreber and Klampfleitner (2013:483) advocate that authenticity is a multi-dimensional phenomenon where lay-people associate authenticity as ‘being sincere, candid or honest’. Lecturers and students view authenticity in higher education teaching as a ‘constructive development pedagogy’ and attach a positive value to authenticity thereby increasing teaching effectiveness. According to Kreber and Klampfleitner (2013:464), a simple way of defining authenticity is to say ‘it means that what you see is what you get’. However, lecturers who practice authentically are reflective practitioners and have a desire to improve their practice and development. Following Splitter (2009:138)(as cited in Newmann et al, 1995,1996a,b,2001), authenticity in education affects ‘curriculum, instruction(pedagogy) and assessment’. Authentic pedagogy refers to the notion of students using existing knowledge to solve problems beyond the classroom. Authenticity is, thus, enabling in terms of equipping learners to solve real world problems. Hence, authenticity is influential in improving educator capabilities and competencies which results in improved student learning experiences and performance.

At MUT, research has been prioritised over teaching and learning since the university has a low research output as a result of previously being a vocational institution. However, a balance is now being sought between the importance of research and teaching and learning. The university has implemented a teaching

excellence award to financially reward three lecturers per faculty per annum by interrogating their teaching portfolios. As mentioned in Bitzer (2006), teaching and learning was neglected by some SA universities that gave priority to research. MUT is now in the process of rewarding excellent teaching and learning, but the process has just been recently implemented, and many academics are of the opinion that teaching and learning has still not been given the priority it deserves as research has been the main priority. According to Bitzer (2006:377), 'the National Plan (MoE 2001, section 5, par: 5.1) has indicated that the value and importance of research is of prime concern'. While the National Plan is highlighting the importance of research, it is not giving the same importance or relevance to teaching and learning.

Ramsden and Martin (1996) have emphasised that research has placed teaching as a less important activity and as a result teaching suffers which impacts on student performance. Good teaching is lacking because academics spend more time on research. Elton (2001) reiterates that a disadvantage of research oriented teachers is that they are less available to students since they are preoccupied with their research. Elton (2001) discusses the link between research and teaching stating that the student-centred teaching favours a positive link. Elton (2001:44) states further that 'teaching in higher education should take place in a research environment' but the opposite is relevant for my action research where I am advocating that the research in higher education should take place in a teaching environment to establish the strengths and weaknesses of the teaching and learning environment. The teaching –research link in the accounting discipline can be positive and negative. It is positive in the sense that research will lend itself to improved teaching. However, in accounting, it can be difficult to conduct research in a discipline that is regulated by international financial reporting standards (IFRSs) and generally accepted accounting practice (GAAP). Thus, there is very little space for subjectivity and discussion as the accounting discipline is objective and prescribed. Chartered Accountants and Accountants complete their entire qualifications without conducting any form of research as a compulsory component of their studies. It is difficult to discover new knowledge in a prescribed and governed discipline; hence the number of accounting doctorates remains minimal.

Epistemology is the theory of **knowing** and ontology is the theory of **being**. Dall'Alba and Barnacle (2007) advocate that ontology has been subordinated to epistemology with regards to concerns in higher education programmes. Knowing and being are interdependent; thus there is an essential link between education and ontology. In my theory-in-use, from an epistemological perspective, I am educating and graduating learners in the field of accounting. These learners can practice accounting as they **know** and understand, but I have to question their **being**. They only become qualified accountants after completing the training or having served the necessary articles/internship. At the higher education institution, epistemology is achieved, but ontology is only partially achieved and fully achieved after vocational training is completed. The acknowledgement of being an accountant is not realised upon graduation but upon completion of work experience and professional experience. Ontology is realised years after the student has left the higher education institution. Dall'Alba (2009:34) concurs that 'learning to become a professional involves not only what we know and can do, but also who we are (becoming). It involves the integration of knowing, acting, and being in the form of professional ways of being that unfold over time'.

Fabricatore and Lopez (2014) discuss complexity-based learning and teaching in higher education where salient features of complexity such as change, self-adaptation, unpredictability, and emergence are prominent. Educational systems are considered as complex adaptive systems (CAS). According to Fabricatore and Lopez (2014:619) as stated in Davis and Sumara (2006), 'CAS evolves through self-organized interaction dynamics among system agents adapting to external changes. This leads to the phenomenon of emergence'. The following model illustrates conditions to foster emergence in educational CAS:

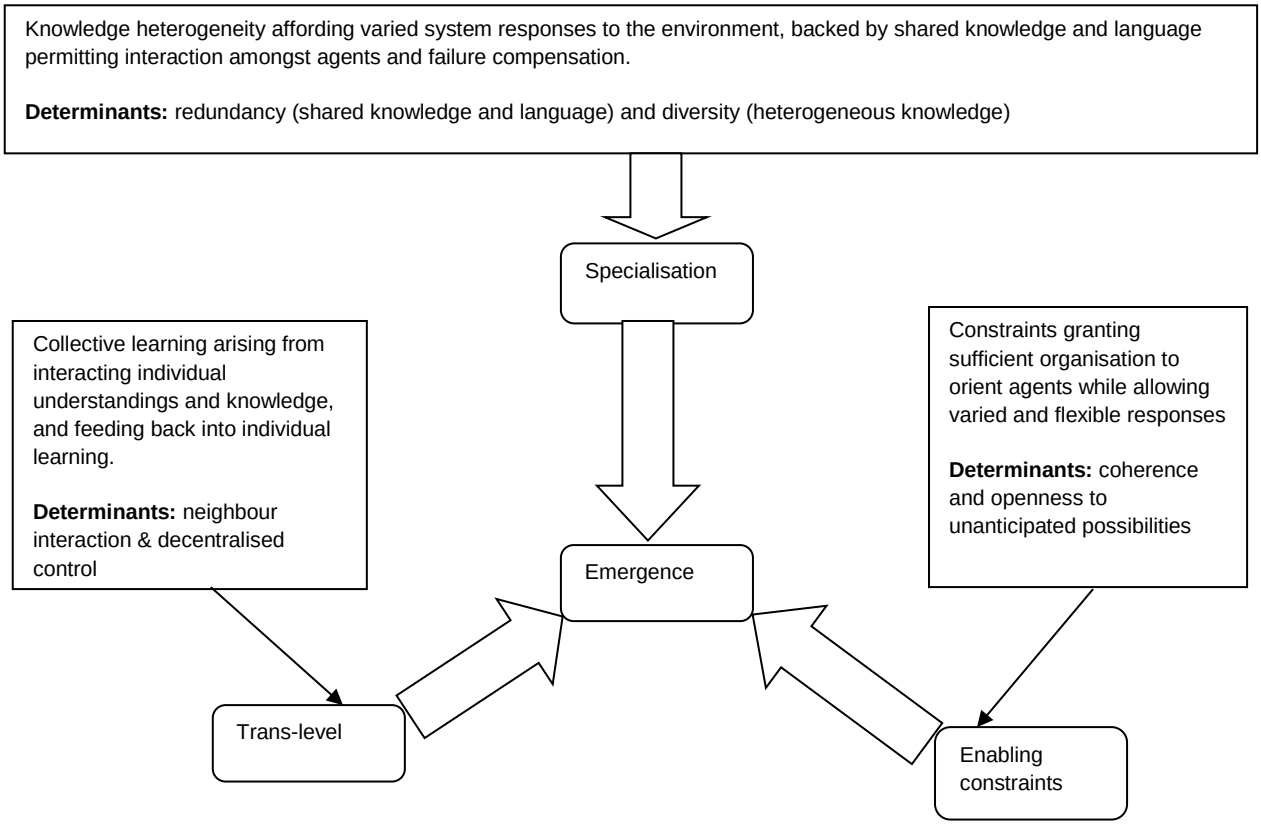


Figure 3-2 Conditions to foster emergence in educational CAS

Source: Fabricatore and Lopez (2014:621) mirrored by Davis and Sumara's (2006) model

Fabricatore and Lopez (2014:620-621) state that the above illustration is aimed at

(i) promoting specialisation, facilitating student shared knowledge development while at the same time nurturing diversity;

(ii) (ii) fostering trans-level learning, facilitating student interactions and promoting decentralised control;

(iii) (iii) influencing course organization and dynamics through enabling constraints, providing sources of disruption and randomness while maintaining coherence and focus.

The final section of the literature review focuses on the teaching qualification and its relevance to improved quality in teaching and learning in higher education

from an international, national and local perspective. I have focussed on how the teaching qualification was voluntary a few years ago to becoming mandatory in many countries and in most higher education institutions. This shift in thinking was initiated on a global scale by academics in order to improve the teaching competences of educators and hopefully enhance the students' learning experience by improving performance and pass rates.

3.4 Teaching Qualification

At MUT, up until recently, the teaching qualification was not a priority when employing accounting academics. Preference was given to Master's and Doctoral degree holders. It is difficult to attract and retain accountants into academia as salaries in HEIs are generally lower than salaries being offered to accountants in commerce and industry. For an accountant to choose a career in academia over industry, there has to be a passion for teaching and learning; research; and community engagement. Thus, like most HEIs, MUT employed accounting lecturers who held higher degrees in accounting including the CA qualification. According to the MUT Department of Accounting Programme Review:

- Nine out of fourteen academic and professional staff teaching in the programme have qualifications at the new NQF Level 9 (Master's degree) and appropriate teaching and industry experience.
- One member of staff is currently finalising her Master's qualification.
- Three staff members registered with Rhodes University for the Post- Graduate Diploma in Higher Education funded from the Teaching Development Grant coordinated by Teaching and Learning Development Centre.
- Four staff members are registered with UNISA to pursue the professional qualification to ultimately attain the Chartered Accountant qualification. Two out of these four staff have already obtained a Master's qualification.

- Three staff members are registered for a PhD qualification at the Durban University of Technology

The teaching qualification was not a criterion in terms of securing tenure at MUT. However, now consideration is being given to teaching qualifications, lecturing experience, research and publications in accredited journals when recruiting new accounting academics. Current staff members are encouraged to pursue teaching qualifications which are funded by MUT through the Teaching and Development Grant (TDG) and other sources of government funding intended for the purpose of improving staff qualifications. Lewin and Mawoyo (2014) recommend that academics pursue a formal teaching qualification to enhance their professional development and assist them in their teaching approaches to cater for student diversity. Duta and Rafaila (2014) state that teacher training programmes improves the quality of teaching and education in universities. Duta and Rafaila (2014) state that teacher training is important to eliminate pedagogical difficulties, as most lecturing staff are employed on the basis of their professional subject areas. Teacher training builds competence, which grants efficiency, precision and confidence.

3.4.1 University teaching qualification

Postareff, Lindblom-Ylanne and Nevgi (2008) state that in most European countries teaching in higher education does not require a **teaching qualification**. However, in order to improve the quality of university teaching, pedagogical training (resulting in teaching certificates being issued) has become necessary for university lecturers. These pedagogical training courses will have the impact of changing lecturers' conceptions of teaching and not necessarily their teaching techniques. According to Postareff, Lindblom-Ylanne and Nevgi (2008:30), 'teachers' conceptions of teaching have been shown to affect the way teachers approach their teaching'. Thus, teaching qualifications or teaching certificates can enhance or improve the quality of teaching delivered to the heterogeneous student population at higher education institutions.

De Jong *et al.* (2013) discuss the introduction of the **University Teaching Qualification (UTQ)** in the Netherlands in 2008. Prior to this date, the teaching qualification was not a requirement to secure tenure at most Dutch universities. One could become a lecturer in these universities if one met the research competences such as publications in peer reviewed journals. In 2008, the Mutual Agreement of University Teaching Qualification was signed by all Dutch research universities. This national agreement gave rise to the teaching qualification in higher education. According to De Jong *et al.* (2013:27), 'the Dutch UTQ is mandatory, but not by law'. By 2012, 'lecturer quality' was being used as a performance indicator by looking at the percentage of lecturers that have a UTQ. In order to ensure the maintenance of the quality assurance of UTQ standards, the UTQ is audited in terms of the 2008 mutual recognition of the UTQ.

The teaching qualification became **mandatory** in the Netherlands to improve the quality of teaching and learning in higher education. Due to globalization and international standards, there is mounting pressure from all corners of the world to improve higher education teaching by implementing the teaching qualification as a mandatory requirement to teach in higher education. Marques (2013) discusses what he terms 'the third wave', being the mandatory pedagogic qualification of higher education teaching staff at European Union (EU) level. The first wave refers to the Bologna process where the course accreditation process was done at the national level. The second wave refers to the course accreditation at European level. The European Commission Report in 2013 made 16 recommendations for improving the quality of teaching in higher education institutions. Among these recommendations was a call for mandatory training for higher education teaching staff in universities, giving teaching due parity with research. Marques (2013:48) further states in Recommendation 4 that 'All staff teaching in higher education institutions in 2020 should have received certified pedagogical training. Continuous professional education as teachers should become a requirement for teachers in the higher education sector'. Thus, it is glaringly evident that a teaching qualification is becoming mandatory in many countries and in most higher education institutions.

3.4.2 Pedagogical training

Remmik and Karm (2012) concur that teaching qualifications such as pedagogic courses encourage changes and improvements to lecturing styles. This approach may eliminate previous lecturer errors from being perpetuated by novice or new lecturers. MUT is fostering relationships with other institutions to create an environment that is conducive for staff to improve their competencies by engaging in teaching qualifications and development programmes. These development programmes may be classified as having a formal, non-formal or informal delivery format. According to Kamaruddin and Ibrahim (2010), the formal delivery format refers to structured programmes offered by formal institutions that award a degree or diploma. The non-formal delivery format is competencies that are offered via workshops, seminars and conferences that may award a certificate. The informal delivery format refers to the sharing of knowledge with colleagues and reading of journals.

Duta and Folostina (2014) highlight that the training of university teachers is studied in the field of professional development. Duta and Folostina (2014:3449) as cited in Ferry (1991) further defines training as an ‘individual development process meant to acquire or perfect abilities’. The continuous training of academics regarding teaching skills and teaching activities is undertaken so that the academic staff equip themselves to prepare future professionals. The widening of higher education has changed the landscape of universities. In South Africa, the once small homogeneous classes are now large heterogeneous classes due to widening access to more students. Furthermore, students are technologically advanced in terms of being computer literate and equipped with laptop computers, smartphones and other electronic devices. Hence, lecturers have to be continuously trained to cope with these changes and keep themselves updated, especially in terms of technology. The use of smartboards, blackboards, webinars, social media applications that can assist students, and software updates related to the subject being lectured can assist and enhance the student experience in the classroom environment.

Simona (2015) discusses teacher training for embedding life skills into vocational teaching. The competences highlighted in the Danish education system are literacy, learning to learn, self-management, creativity and innovation, culture, environment, health, social, relations, communication and democracy. I can draw a strong parallel to MUT here, since MUT is a vocational institution of both a technikon and a university of technology, offering initially only diplomas and subsequently both diplomas and degrees. MUT academic staff have to be competent and proficient in literacy, numeracy, communication, culture, and self-management to assist students that lack in these particular areas. There is an overlap in the competences required by educators in both the universities in order to be proficient in their execution of the teaching and learning duties.

Dunn, Hooks and Kohlbeck (2016) investigate how the accounting PhD programs in the United States prepare the students in terms of pedagogical skills to become future accounting professors. The teaching-research nexus, once again, rears its importance and according to Dunn, Hooks and Kohlbeck (2016), at many Universities, teaching is more important than research; thus the pedagogical skills of the current and future professors are of paramount importance in respect of providing quality higher education. Dunn, Hooks and Kohlbeck (2016:157-159) addressed competencies by Hershey et al. (1996), according to the following classifications: course development; course implementation; course modifications and innovative teaching strategies.

Course development includes the following competencies:

- ‘Designing a new course;
- Aligning courses, teaching styles, and expectations with school environment;
- Setting learning objectives and priorities;
- Designing instruction for different levels of learning;
- Selecting appropriate teaching methods;
- Determining evaluation criteria;
- Selecting instructional materials and aids; and
- Selecting projects, homework, and student assignments.’

Course implementation includes the following competencies:

- ‘Developing teaching presentation skills;
- Planning an existing course and appropriate coverage;
- Organizing class sessions and pacing instruction;
- Preparing instructional materials and aids;
- Understanding available technology;
- Managing the classroom environment;
- Motivating students;
- Preparing tests and other evaluation instruments;
- Assessing student achievement; and
- Assessing instructional effectiveness and student reactions.’

Course modifications and innovative teaching strategies include the following competencies:

- ‘Adjusting instruction for class size;
- Adjusting instruction for class level;
- Adjusting instruction for student level (e.g., majors vs non-majors);
- Teaching non-traditional students (e.g., older students, business managers);
- Adjusting instruction for distance-learning applications;
- Using questioning, critical thinking, and discovery-learning techniques;
- Using group, case, and discussion methods; and
- Advising, counselling, and mentoring students.’

It was established on the doctoral programme that self-training while teaching a course was the most effective way of improving pedagogical skills. The quantity of pedagogical training provided on the PhD programmes are insufficient; thus, the academic development programs become critically important to fill this gap in terms of providing pedagogical skills for future professors.

Suhaemi and Aedi (2015); Dunn, Hooks and Kohlbeck (2016) discuss the improvement of private universities lecturers’ competences in Indonesia. Educators with improved competences reflected an increased contribution to

curriculum planning and teaching material development. The development of lecturer pedagogic and professional competences was encouraged by career development where academic staff could pursue masters or doctoral studies. The lecturer development process is underpinned by the training process. Suhaemi and Aedi (2015:247) define training as put forward by Yew (2008) ‘training is the acquisition of knowledge which permits employees to perform to standard. Thus training may be defined as an experience, a discipline, or a regimen which causes people to acquire new, predetermined behaviours’. Hence, training and pedagogic development enhance the lecturer’s professional competence as reflected in the following illustration:

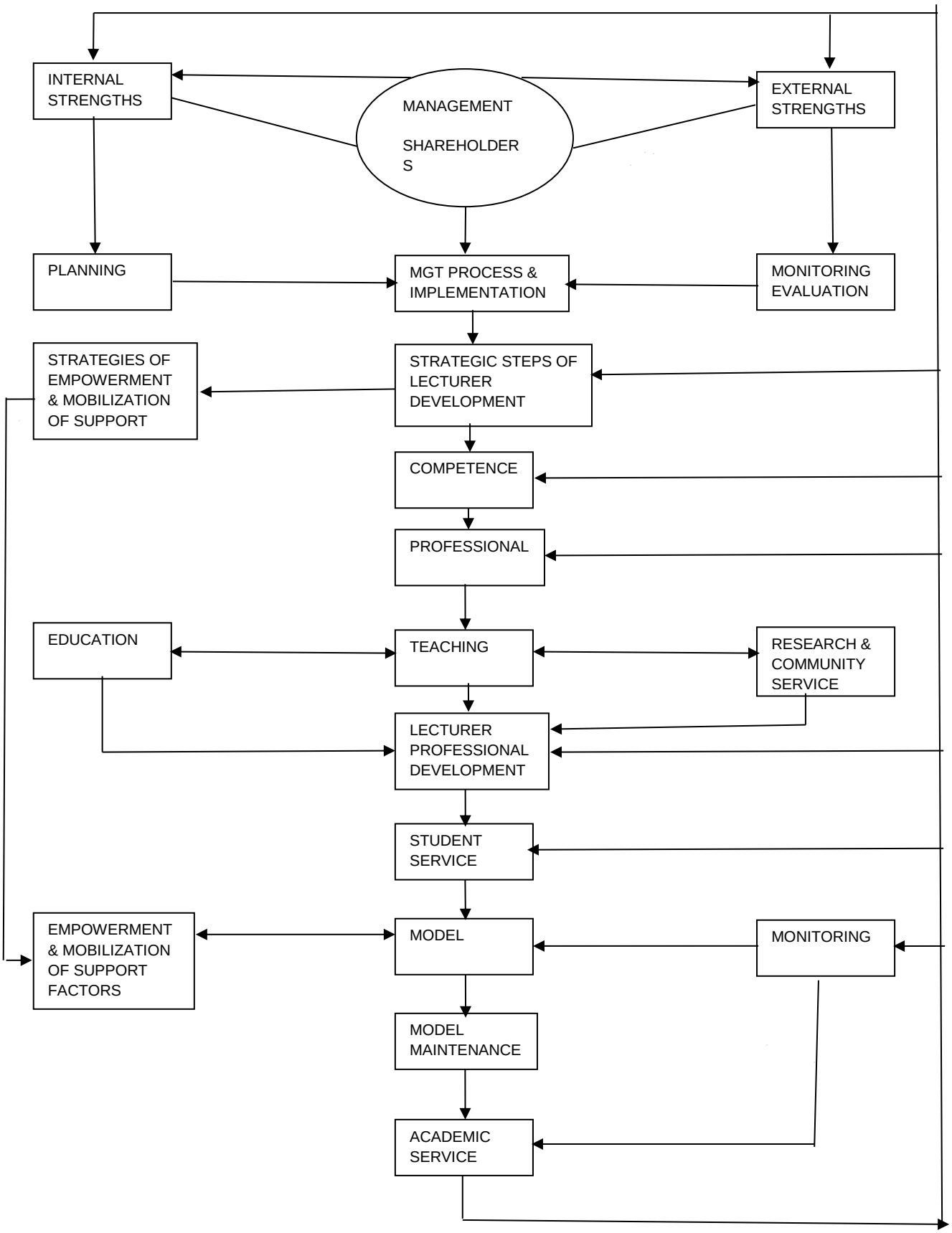


Figure 3-3 A model of lecturer academic service quality

Source: Suhaemi and Aedi (2015:250)

The above model is discussed by Suhaemi and Aedi (2015) as,

> ‘Standards of lecturer pedagogic and professional competences normatively can be seen from the following indicators: (a) Standards of lecturer competence qualification have academic qualifications shown by lecturer professional certificates, continuous reflection and self-evaluation for personal and professional development; (b) Standards of pedagogic competences: understanding student characteristics, mastering theories and principles of teaching and learning, developing curriculum and lesson plans, implementing educating teaching and learning, taking advantage of the facilities to refine teaching method; (c) Standards of professional competence: Mastering content structure,…’ (Suhaemi and Aedi 2015:250-251).

Thus, continuous reflection and self-evaluation together with pedagogic training improve a lecturer’s professional development. This process of upskilling a lecturer will lead to professional competence and provide an improved student service. There has to be stages of planning, monitoring and evaluation for any system to be effective, and this is reflected in the model.

In many HEIs, teaching development has become widespread and compulsory to enhance the quality of student learning through improved conceptions of teaching. Trigwell, Rodriguez and Han (2012) established that lecturers who participated in at least a one-year post-graduate certificate in higher education teaching, obtained valuable pedagogical training and increased their self-reported conceptual change/student-focused approach to teaching. Trigwell, Rodriguez and Han (2012:500) indicate that this graduate certificate ‘emphasises the crucial role of teacher thinking, and of developing the scholarship of teaching and changing conceptions of teaching in the enhancement of student learning’.

3.4.3 Academic development

At MUT, in the 2014 academic year, I was one of eleven academics (the first cohort) from different disciplines selected to participate in a two year part-time

post-graduate diploma in higher education (PGDHE) convened at Rhodes University in SA. The part-time course, a teaching diploma pegged at honours level, focussed on teaching and learning in higher education; curriculum development in higher education; assessment of and for student learning; evaluation of teaching and courses; and an elective (social inclusion in the curriculum). The programme culminated with the submission of a teaching portfolio at the end of the two year period. This experience gave me the opportunity to improve my teaching style and widen my teaching techniques and strategies practised in class. It made me a reflective practitioner and assisted me in the transition from being teacher-centred to now being student-centred. As a result of my teaching methods and conceptions of teaching improving, my students learning experience has been enhanced. Stes, Coertjens and Van Petegem (2010) concluded in their study that a one year instructional development program assisted teachers to increase the extent to which they were willing to adopt a student-centred approach to teaching. This one year instructional developmental programme included the following topics: teaching methods, assessing students, electronic learning environment and curriculum development. This programme is offered at the University of Antwerp, Belgium and its main purpose is to strengthen teachers' conceptions of the teaching concept of competence-based and student-centred teaching. I can draw a parallel here to the study undertaken by MUT staff at the Rhodes University in SA to achieve similar goals and enhance our teaching competencies. The contents of the two programmes are similar as they intend to achieve similar desired outcomes. Stes, De Maeyer, Gijbels and Van Petegem (2012:401) make an important point when they highlight that 'transfer does not occur automatically in the context of instructional development'. This means that lecturers often are unable to implement what they have learned in the instructional development programme into their daily teaching. The impact of the instructional development programme can be hindered by factors such as the number of students in a class or the level of students being lectured.

Akerlind (2007) conducted a phenomenographical study to understand the growth and development of university teachers in terms of conceptions of teaching development and approaches to teaching development. The outcomes

of the research reported five qualitative approaches to grow and developing as a university teacher as follows:

1. Improving one's content area to familiarize oneself with what to teach.
2. Improving practical experience to know how to teach.
3. Improving teaching strategies to become a skilful teacher.
4. Streamlining strategies to teach effectively.
5. Understanding students in order to facilitate student learning.

From the above research, academic development courses are valued by university teachers interested in categories 3 and 4. University teachers interested in categories 1 and 2 may not value educational development courses or workshops because they are interested in improving what and how to teach by improving content knowledge and practical experience. Teaching qualifications are becoming increasingly important in higher education and commonly referred to as the licence to teach, however, university teachers' views on these qualifications still remain polarised. While some see value in these qualifications which emanate from development courses, others tend not to value the teaching qualification and rather focus their studies on vertical qualifications towards master and doctoral degrees. Lewin and Mawoyo (2014:98) 'described the Cuban higher education model which requires a specific two-year qualification for teaching, in addition to the necessary disciplinary qualifications'. This discussion highlights the momentum being gained by the concept of the 'licence to teach'.

Blackie, Case and Jawitz (2010) suggest that staff development programmes should provide new skills and knowledge regarding what it means to be student-centred in teaching in higher education. Blackie, Case and Jawitz (2010) further state that most academics have a desire to discover knowledge, create knowledge and share knowledge thereby achieving authentic, meaningful lives. Thus, academic development programmes add value to lecturers' conceptions of teaching and approaches to teaching, and have moved academics along the spectrum from a teacher-centred to a student-centred approach to teaching in higher education.

Coffey and Gibbs (2002) indicate that training programmes for lecturers in higher education have the impact of improving lecturer competencies and teaching methods thereby developing lecturers into reflective practitioners. Reflective practitioners develop into educational leaders creating working environments that encourage creativity, learning and performance. Sokol, Gozdek and Figurska (2015) classify leadership as either being transactional or transformational. Transactional leadership is the relationship between leader and subordinate (lecturer and student) whereas transformational leadership provides motivation for action.

Sokol, Gozdek and Figurska (2015:1978) states 'that the leader should encourage creativity by

- leading by example;
- realistic planning and setting goals;
- providing support to individuals and teams;
- good communication and interaction;
- appreciation of the contribution of individual employees;
- constructive criticism;
- trust and openness to new ideas'.

Lecturers in higher education are classified as informal leaders or transactional leaders where they influence students by providing conditions that encourage learning. Thus, student performance is directly related to lecturer capabilities.

Hence, there are two routes in relation to the profession which I need to consider. One is to problematize the aversion to research as a practice in the profession and the other is research into improving teaching within the profession by those who have chosen the academic route. Both are of interest to me as an academic and professional but my greater emphasis in this dissertation is on the academic aspects where my interest is in building an appreciation of living theory (Whitehead 2000) and its embodiment in continuing professional development. Bryman (2007) highlights thirteen aspects of leader behaviour associated with leadership effectiveness in higher education at the departmental level. According to Bryman (2007:703), the one aspect of interest to this study is 'providing

resources for and adjusting workloads to stimulate scholarship and research'. This is where the departmental head supports academic staff to focus on their research interests by adjusting their workloads and providing the necessary resources for them to work autonomously. Academic staff view this as positive departmental leadership where the university has a strong research focus.

3.5 Academic Leadership in Accounting Education

Rowley and Sherman (2003:1058) posit that 'Leadership is an essential ingredient of positions with supervisory responsibilities in any organization.' In universities, leadership has to be applied by management, by academic departments, by administrative departments and by the student body. Leadership permeates throughout the university environment, and thus, it is crucial for university staff members who hold leadership roles to have a clear understanding of their responsibilities to fulfil the vision and mission of the university (Rowley and Sherman 2003). The important considerations of academic leadership are to earn the trust and the respect of peers and subordinates. When holding the role of an academic leader, one is leading academic staff members that are highly qualified and experts in their respective fields. Thus they deserve to be treated with the utmost amount of care and respect. The trust and collegiality among the academic staff must be maintained at all times by the academic leader in order to make the university an improved working environment. According to Rowley and Sherman (2003), an excellent leader is one who is prepared for problems and solve them as quickly and objectively as possible.

In the university environment, academic leadership can be temporary or permanent. Temporary academic leadership occurs where an academic staff member is requested to fill a leadership role for a limited period of time as the post is rotational. The incumbent may find it difficult to exercise authority over peers and colleagues in the department over the temporary leadership period for various reasons. Firstly, the leader may not take his/her leadership role seriously because it is temporary and has to revert to his/her substantive post once the rotational leadership role expires. Secondly, it is difficult to delegate

responsibilities to colleagues who may not accept the leader as their leader. Lastly, the leader may have difficulties in executing tasks objectively due to the fact that there exists a history and relationship between the leader and colleagues in the department.

Permanent academic leadership is accepted by academic staff seriously as this leader is seen to be a long term leader in the faculty. A good example will be the Dean of the faculty who will hold the role of academic leader of the faculty on a more permanent basis. Winter (2009) refers to this type of academic leader as an academic manager who enjoys power and authority in higher education. Permanent academic leadership enjoys the support of the faculty as the incumbent is seen to be independent and not an academic that will return to the department. This leader is able to exercise authority over academic colleagues and acts as a line manager to academic staff. The hierarchical structure of the university allows for permanent academic leadership to be respected and implemented successfully.

Academic leadership for me is based in the Department of Accounting and Law, which is situated in the Faculty of Management Sciences at MUT. The department consists of the Head of Department (HOD), the Secretary, three Senior Lecturers and fifteen Lecturers and Junior Lecturers. Contract lecturers are appointed when the need arises. The salary scale of the employees is represented by the salary grades P5, P7, P8 and P11 for HOD, Senior Lecturers, Lecturers and the Secretary respectively. The following organogram is an indication of the structure and reporting lines of the Department.

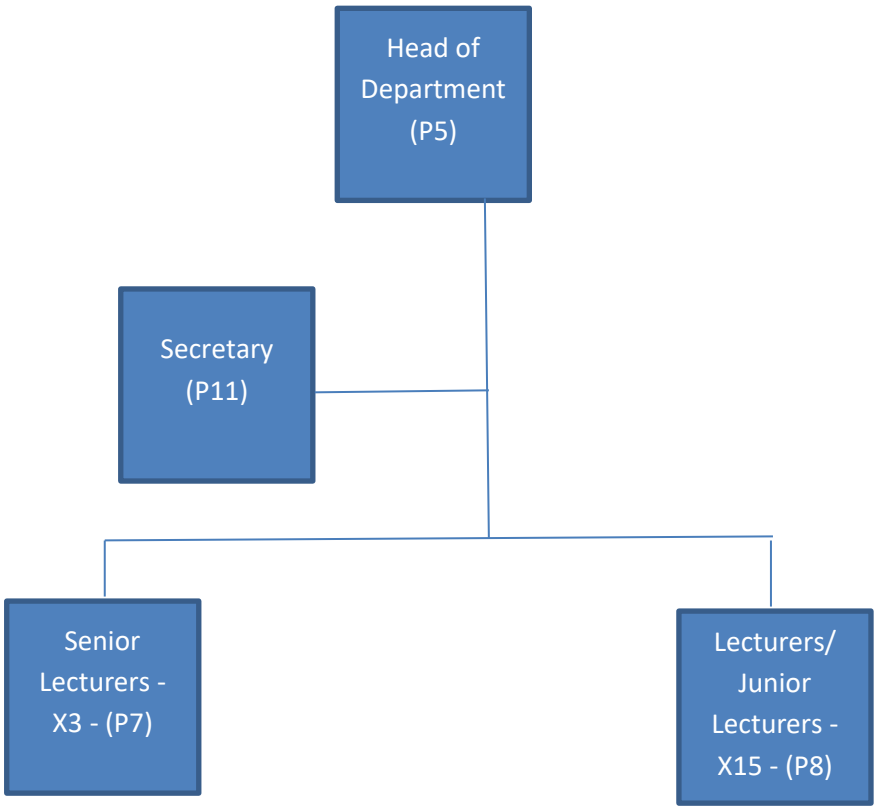


Figure 3-4 Organogram of the Department of Accounting and Law

Source: Mangosuthu University of Technology organogram

The HOD and the three senior lecturers are in leadership roles to manage and run the department in the most efficient way that is possible. The department administers five undergraduate programmes and one post-graduate programme. My responsibilities, as a senior lecturer, commences with the task of being the programme co-ordinator to one undergraduate programme and the only post-graduate programme. As a programme co-ordinator, one is responsible for the efficient management of the programme from the beginning to the end of the academic year. The management of the programme includes, inter alia, the selection and registration of the students, reporting to the line manager (HOD), ratification of examination marks both at departmental and faculty level and the approval of graduation documents.

The next important leadership role is that of being a subject co-ordinator. The primary function of a subject co-ordinator is to ensure that the subject being

taught, adequately covers the syllabus as per the curriculum and that the different levels of the subject are in harmony with each other. This involves continuously monitoring the subject content at each level being taught so that important aspects of that subject are not omitted or aspects of the subject are not unnecessarily repeated. At MUT, I am responsible for Cost and Management Accounting for levels two, three and four. Hence, there are regular meetings held with the academic staff lecturing in this subject to ensure that the subject is being taught according to the requirements of the stipulated curriculum. Winter (2009) refers to the lecturing staff as the managed academics since lecturing staff seldom influence decision-making in the university but rather focus on teaching and learning, and research.

As a senior lecturer in the department, I have taken on another leadership role which is to mentor junior lecturers and newly appointed lecturers. Junior lecturers are generally young staff who are starting new careers and have very little or no work experience. This is where I guide them in terms of good pedagogic practices and classroom management skills. The newly appointed lecturers may have industry experience and may be adequately qualified for the position of lecturer but may lack the intricacies of teaching and learning. Hence, this is where I utilize my twenty years of academic experience to guide and assist staff in their new career paths. Over and above teaching and learning, academic staff must be shown how to prepare test and examination papers, how to mark assessments, how to moderate assessments, and how to capture the marks. The mentoring further extends itself to the tutorship programme. I am supervising the tutors in the Cost and Management Accounting 3 and 4 levels, where they are being guided on a weekly basis on tutorship.

Academic leadership lends itself to administrative duties that cannot be divorced from the pure academic function of teaching and learning. This is where I have been the driving force in terms of timetable preparation for the five undergraduate programmes and the one post-graduate programme on an annual basis. This is a mammoth task as it is linked to the workload allocation of the entire department and the service departments, and thereafter, the timetables have to be allocated venues to accommodate the class sizes. Other administrative duties include committee representation where meetings have to be attended and reported on

in every quarter. I am a member of the Faculty Board of Management Sciences, Library Committee, and the Faculty Quality Assurance Committee.

Academic leadership comes in different forms and sizes. There is no one-size-fits-all formula. Depending on the needs of the person or group of people that need to be guided, the leader will use his/her experience to navigate the path ahead to the best of his /her ability, with the aim to achieve all desired goals. From my experience above, I firmly believe that people are not born leaders, but rather they learn to lead through experience and courage.

3.6 Conclusion

This chapter, which I constructed around the core themes of work experience, teaching experience and teaching qualifications has shown how there is a great variety of research that has gone into exploring and understanding the pedagogic relationship which exists in the classroom – specifically, in my case, in relation to the teaching and learning of accounting. While much of this research remains theoretical to me – as I was not a part of it – it nevertheless illustrates how various schools of thought emerge and develop through different universities where relative emphasis is placed on research, teaching, community service and on the importance played in formalising the learning of subject professors. In my case a platform of pedagogic thought was provided through my participation in the programme offered by Rhodes University and this has motivated me to continue a journey of enquiry into professional development in accounting emanating from my own situation and being influenced by my internalisation of Whitehead's conceptualisation of living theory as a self-driven exploration of authentic, socially relevant capability. This leads into my research enquiry through which I want to find out how my colleagues determine the relative importance of their own experiences through schooling, university, professional practice, academic induction and ongoing professional development. Gokhale (2018:2) posit that the 'PhD degree was started in medieval Europe as a licence to teach in universities'. By undertaking this study, my intention is to improve my practice as a university lecturer in terms of teaching and research.

Academic leadership in accounting education is where one takes the initiative to assist others, through one's own experiences. Leadership roles may include, inter alia, programme co-ordination, subject co-ordination, mentorship to junior lecturers and newly appointed lecturers, supervisor to tutors, administrative duties, and committee representation. Academic leadership is a learned skill that empowers an individual to be of assistance to work colleagues.

The following chapter will discuss the research design of the study focussing on the methodology, systems thinking and research process.

CHAPTER FOUR RESEARCH DESIGN

- Introduction
- Research design
- Systems methodologies
- Research process
- The Viable System Model
- Pathways to Accounting Academia
- Contribution to knowledge
- Conclusion

4.1 Introduction

The previous chapter, being the literature review where peer reviewed papers were interrogated and analysed, dealt with the theoretical aspect of the study. This chapter will comprise discussion and the practical aspect of the study which involves collecting the data. Qualitative research will be explained at the outset and how it impacts on this study. Thereafter, systems thinking and systems design will be discussed outlining the three systems approaches to managing complex issues which are Viable System Model (VSM); Soft Systems Methodology (SSM) and System Dynamics (SD).

I have chosen to use the Viable System Model (VSM) as the dominant systems method in this study to identify educator capabilities for improving student performance in accounting education.

The concept of being a reflective practitioner dawned on me through this journey of self-reflection and pursuing an interest in improving my pedagogic practices. Midgley, Ahuriri-Driscoll, Foote, Hepi, Taimona, Rogers-Koroheke, Baker, Gregor, Gregory, Lange, Veth, Winstanley and Wood (2007) posit that a vital way of determining identity issues include self-reflection, observation, dialogue with others and ideology critique. Upon interviewing the candidates for this study, I began a self-reflection process based on the responses that I received from the candidates. I established boundaries with regards to the interview process in order to answer the interview and research questions. During the interview process, I made and recorded observations of the candidates and engaged them in dialogue in order to elicit rich data from the conversation. The above process was aligned to the concept coined boundary critique in systemic intervention. Midgley *et al.* (2007:234) state that 'explicitly exploring the inclusion, exclusion and marginalization of both people and issues in order to gain a deeper understanding of a variety of factors, such as, interconnections that may be important for evaluating the potential consequences of actions; different perspectives that people may have on the situation that they are dealing with; and power relations that may affect how people interact during the course of the intervention. The process of exploring boundaries has been termed boundary

critique'. Hence, during the interview process, boundaries had to be established, and I discussed the candidates' views on their current boundaries by using the interview questions as a dialogue tool. This approach of boundary critique assisted me in understanding identity issues within the selected purposive sample.

4.2 Research design

4.2.1 Action research strategy

The action research strategy was conducted three phases. The first phase was the informal phase where a framework for the study was established. The second phase was the formal phase where the research methodology was conducted and final phase was the phase for reflexivity to be experienced.

The informal phase of the study began with the depiction of a rich picture (see Figure 6-2) to establish the phenomena affecting accounting education. This led to classroom interactions, observations, educator discussions and student conversations. The formal phase of the study is the structured learning where the research process and the research methodology is conducted. The research methodology consisted of semi-structured interviews and the Viable System Methodology recursion levels. The final phase of the study focussed on reflexivity and how the reflective practitioner may improve his/her practice.

4.2.2 Qualitative research and systems design

Maxwell is a Professor in the Graduate School of Education at George Mason University, where he teaches courses on research design and methods. He has published work on qualitative research and evaluation and on mixed method research. Maxwell (2005) designed a qualitative research model that comprises five components which are essential to the coherence of the study. These

components comprise goals; conceptual framework; research questions; methods; and validity. Ethical considerations are involved in all five aspects of the study. The five components of the qualitative research design are represented diagrammatically as follows:

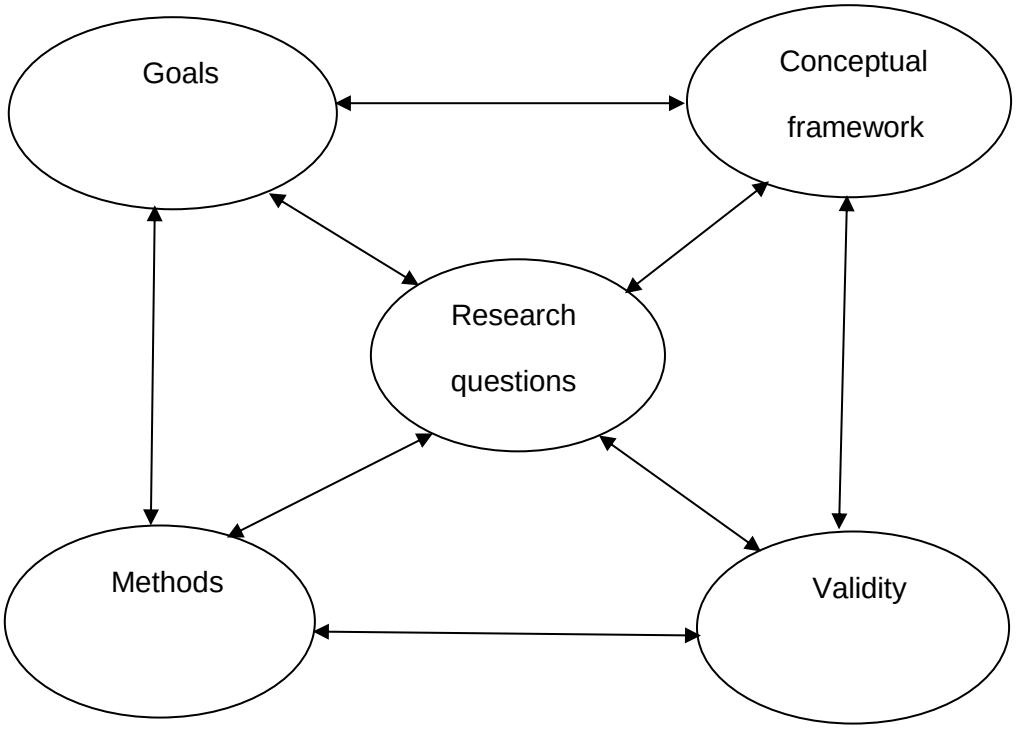


Figure 4-1 Qualitative research design

Source: Maxwell (2005:217).

The five components of the qualitative study are connected where the research questions form the heart of the model.

Using the above model, the following diagram outlines my study.

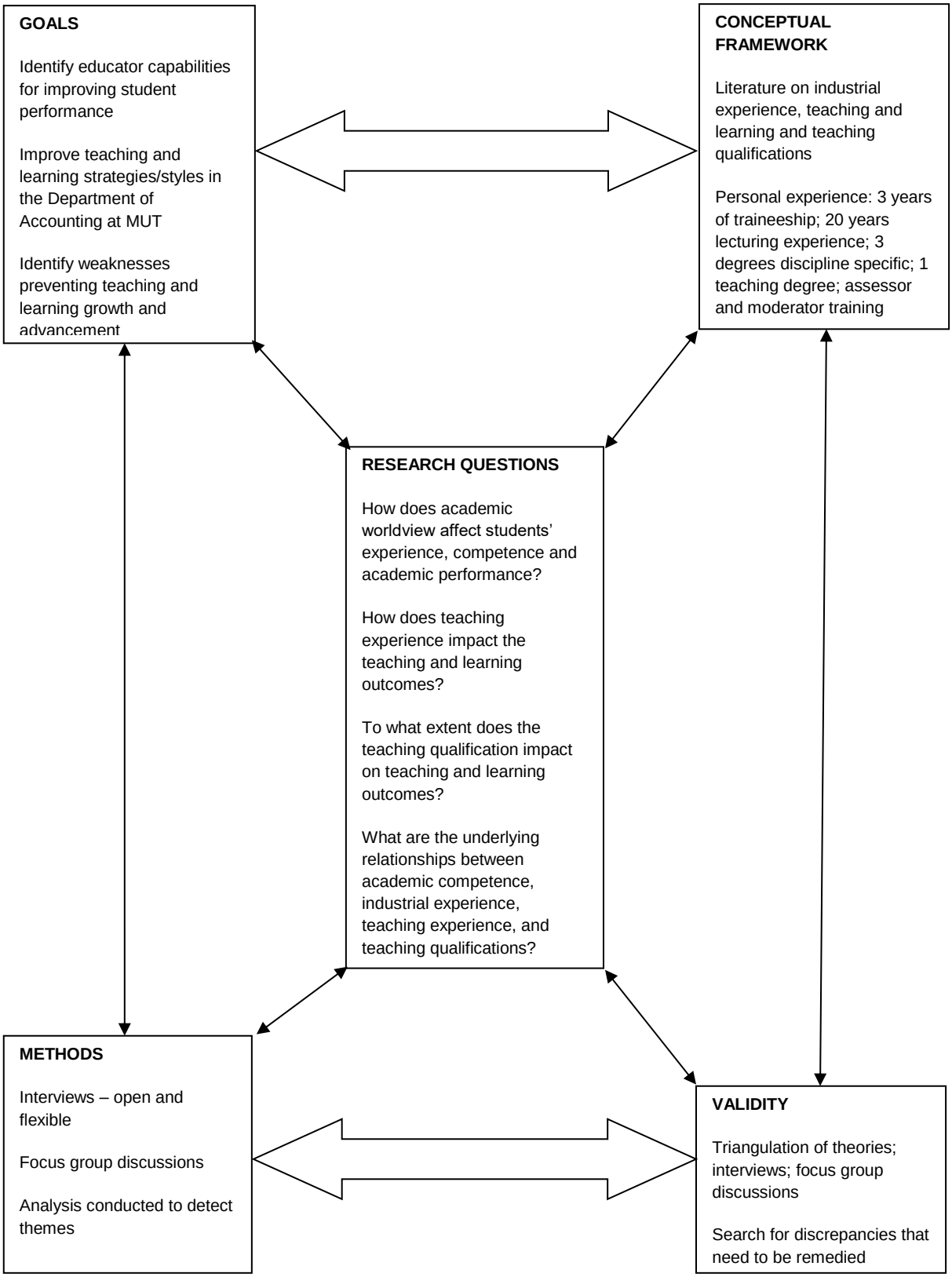


Figure 4-2 Design map of educator capabilities for improving student performance

Source: Own Assertion

A qualitative research study will be undertaken where I intend to use a narrative review process. Bryman (2012:110) describes the narrative review as ‘purpose to enrich human discourse (Geertz 1973a) by generating understanding rather than by accumulating knowledge’.

4.2.3 Systems thinking

Flood (2010:269) explains that ‘Systems thinking emerged in the twentieth century through a critique of reductionism. Reductionism generates knowledge and understanding of phenomena by breaking them down into constituent parts and then studying these simple elements in terms of cause and effect’. A system is a working whole, made up of many parts when put together function in an organized way. Betts (1992) distinguishes between open and closed systems where an open system is able to import and export energy. He further discusses unitary and pluralistic systems where unitary systems have a single goal as compared to pluralistic systems that have multiple goals. Betts (1992) states that education has been treated as a unitary system when it is pluralistic with multiple conflicting goals.

Davis, Dent and Wharff (2015) classify systems thinking leadership by three processes known as discovery, framing and action. The following diagram is a model of systems thinking leadership in an educational environment.

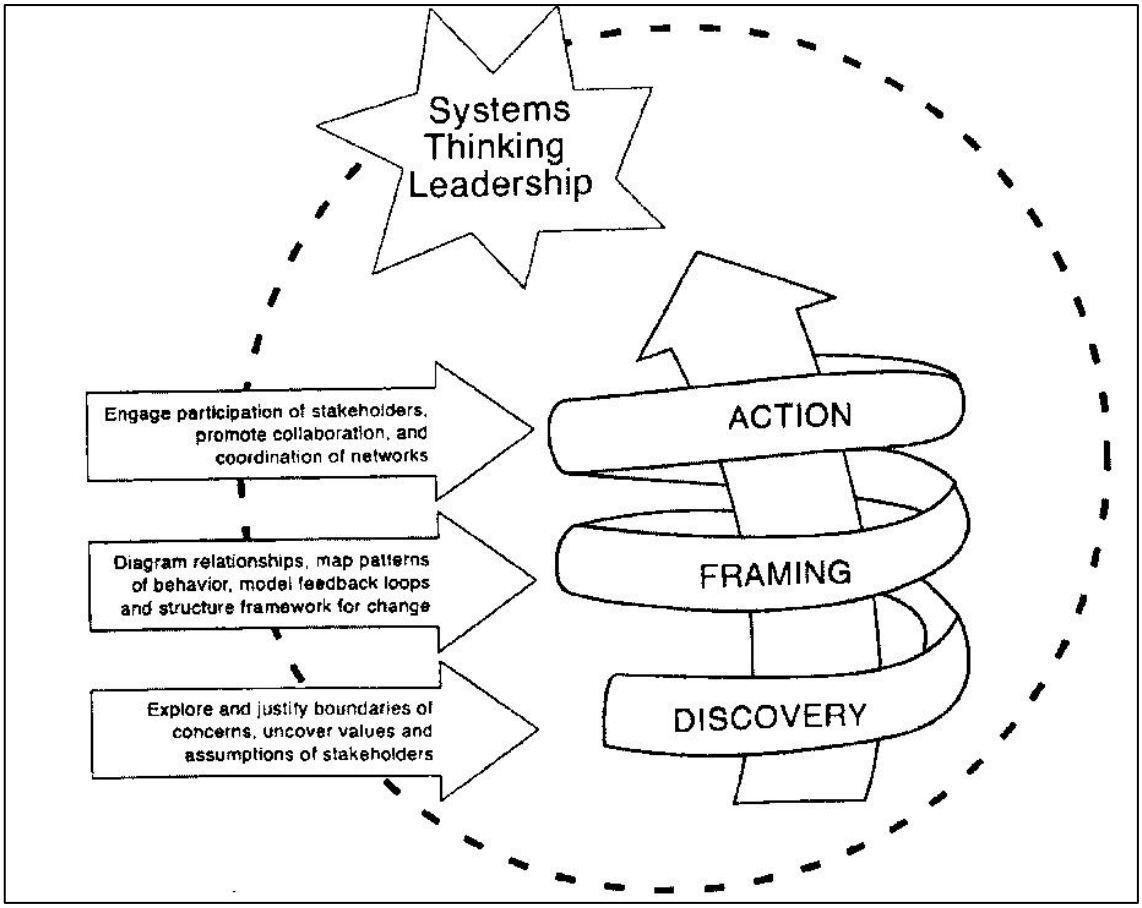


Figure 4-3 A conceptual model of systems thinking leadership within the dynamic environment of community colleges

Source: Davis, Dent and Wharff (2015).

Davis, Dent and Wharff (2015) highlight that a systems thinking approach lends itself to a collaborative leadership approach across the higher education institution and is not dependant on a single leader.

Green (2013:127-128) discusses the key concepts of system thinking as:

- 'All systems are composed of inter-connected parts.
- The structure of a system determines its behaviour.
- System behaviour is a developing phenomenon.
- Feedback loops control a system's major dynamic behaviour.
- Complex social systems exhibit counterintuitive behaviour'.

Having discussed systems thinking, it was necessary to expand the discussion into the systems methodologies.

4.3 Systems Methodologies

Three systems approaches to managing complex issues was discussed including Viable System Model; Soft Systems Methodology and System Dynamics.

4.3.1 The Viable System Model

The Viable System Model (VSM) is a model that illustrates effective organization. It is an organization that is regulated, learns, adapts and evolves (Flood 2002). VSM consists of the concepts of cybernetics, subsidiarity, requisite variety and recursion which I will discuss in chapter six.

The Viable System Model (VSM) constitutes an environment and five sub-systems described as operations, co-ordination, delivery, development, and policy. According to Reynolds and Holwell (2010:89), the subsystems are described as follows:

- System 1 – 'the set of activities that the organization does which provide value to its external environment, the primary operations (System 1 is drawn in the standard diagram below as a set of circles)
- System 2 – the set of activities or protocols to coordinate operations that are needed to stop the different operations causing problems for one another (represented by the triangles on the right hand side of the diagram)
- System 3 – the management activities to do with allocating resources to operations and ensuring they deliver the performance the organization needs, which we might call "managing delivery"

- System 4 – the management activities to do with understanding the environment and the future, with planning and change, the outcome of which is to develop the organization
- System 5 – the set of management activities to do with ensuring that the organization works as a system, specifically that there is a balance in decision making between Systems 3 and 4, and also maintains the organization's identity and ensures that activities undertaken are consistent with acceptable practice, what we would normally call convergence'.

The following figure illustrates the above five subsystems.

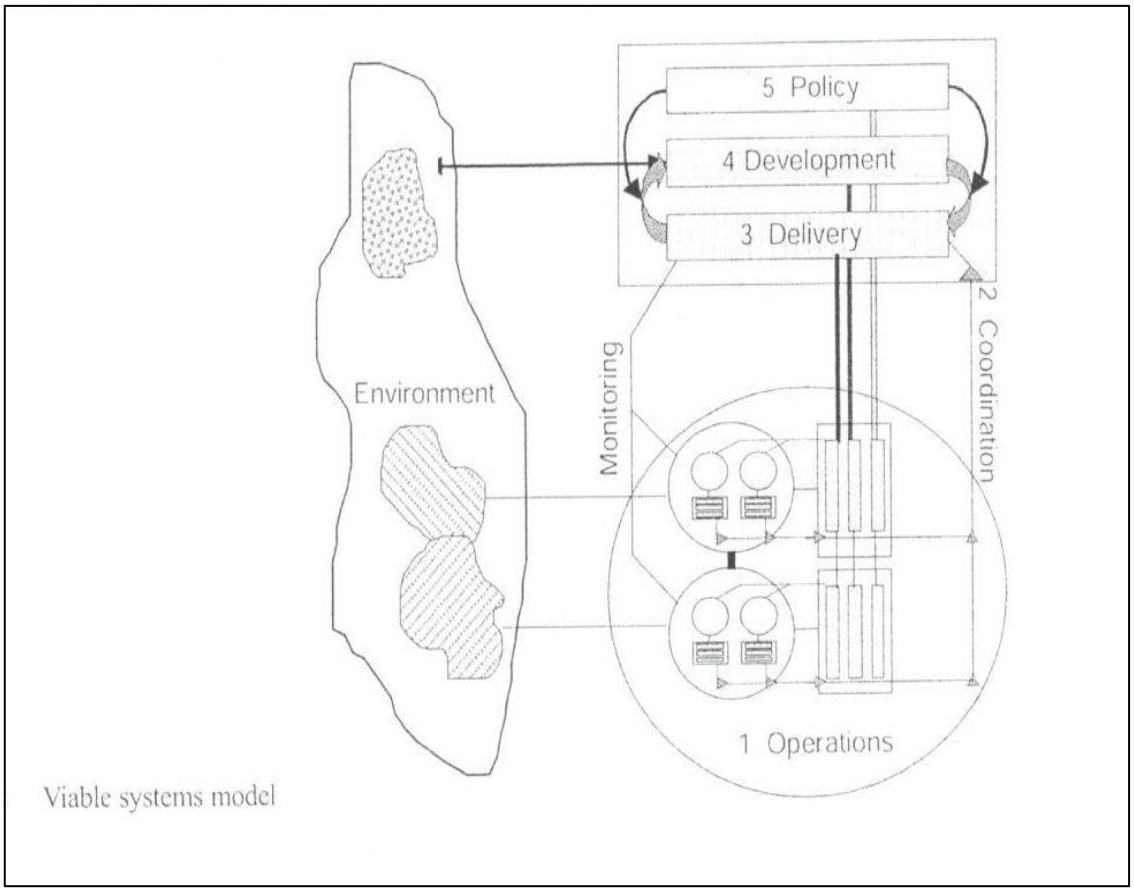


Figure 4-4 Viable systems model

Source: Reynolds and Holwell (2010:89)

Jackson (2003:109-110) highlights five important lessons that managers can learn from the Viable Systems Model:

- ‘It is essential to establish a clear identity for an organization, which embodies purposes achievable in the environment and is agreed and understood throughout the enterprise.
- The VSM offers an easy route to developing a shared understanding of organizational complexity and a precise language for discussing issues of organisational design and structure, stability and change, control; and co-ordination, centralization and decentralization, etc.
- There is a solution to the perennial problem of centralization versus decentralization. The parts can be given autonomy and empowered without any threat to managerial control and organizational cohesion.
- Once an identity and purpose have been developed, the VSM enables essential business units and their necessary support services to be determined.
- Because the VSM spreads decision-making and control throughout the ‘architecture’ of the system it makes sense of the idea of leadership at all levels’.

The VSM offers a model of immense flexibility and generality that can be applied to any type of organization at any level in the same organization.

The following systems approach is an iterative approach to finding solutions to problems where people have different views.

4.3.2 The Soft Systems Methodology

The Soft System Methodology (SSM) was founded by Peter Checkland in the 1970s. It is an approach to organizational process modelling that is used for analysis and problem solving in complex and messy situations. SSM is a depiction of a situation that is problematic, and the tools to improve the system include rich pictures; CATWOE (customers, actors, transformation, worldview, owners, environment); root definitions; PQR formula and conceptual models. Thus, SSM is a learning system of engagement for improvement. Bell and Morse

(2013) concur that the starting point for SSM is the rich picture where individuals can interact, and share ideas in a diagramming process.

Flood (2010) points out that SSM is the most thoroughly documented and discussed methodological example of soft systems thinking. SSM was originally introduced as a seven stage process of analysis which used the concept of a human activity system. According to Flood (2010:277), ‘A human activity system is a systemic model of the activities people need to undertake in order to pursue a particular purpose’.

Stage 1 indicates that there is a problem situation that people feel uncomfortable with which they wish to improve. Stage 2 is where the problem is expressed, and ‘rich pictures’ are advocated as a systemic process of discovery of systems in place – interacting human systems in a complex iterative and reactive setting. Flood (2010) states that rich pictures are cartoon type representations that allow expression of feelings.

Stage 3 is where the root definitions are formulated of the relevant systems. A transformation process is conceptualised as CATWOE:

- Customers
- Actors
- Transformation process
- World-view
- Owners
- Environmental constraints

Stage 4 is where the root definitions are used to construct conceptual models. Conceptual models are the minimum number of verbs that are necessary to describe the activities that would be required to carry out the tasks in the root definition.

Stage 5 is where the models are compared with reality. They are compared to the problem situation in stage 2.

Stage 6 is where the change proposals are debated about the problem situation.

Stage 7 is the implementation of changes that are desirable.

According to Flood (2010), the above seven stage process of SSM was coined as Mode 1 SSM by Checkland and Scholes (1990) as their action research continued. Mode 2 SSM was developed known as the two-strand version of SSM. A logic-based stream of analysis and a cultural stream of analysis. The logic-based stream of analysis encourages ways to bring people together and close the gap. The cultural stream is a 'social systems' analysis and 'political systems' analysis (Flood 2010:278).

Jackson (2003:208) articulates the following five major strengths of Soft Systems Methodology:

- 'SSM does not require the establishment of clear goals before problem resolving can begin; rather, it maps onto the normal managerial tasks of considering the 'mess', suggesting ways forward and seeking agreements for action.
- SSM offers an excellent way of exploring purposes, using human activity system models to find out what is possible given the history, culture and politics of the problem situation.
- SSM articulates a learning system that challenges existing ways of seeing and doing things and can lead to some surprising shifts in *Weltanschauungen*, opening up novel and elegant proposals for change.
- SSM has shown the effective design of support systems.
- Some powerful methods, such as rich pictures, root definitions and conceptual models, have been developed and refined to assist with using SSM'.

SSM has requested managers to replace the goal-seeking approach with a relationship maintaining model which has resulted in a positive change in systems thinking.

The following systems approach is system dynamics which will be used extensively in this study to understand the relationship between educator capabilities and student performance in accounting education.

4.3.3 System Dynamics

System Dynamics (SD) is the dominant systems approach in my investigation into the effect of educator capabilities on student performance. SD was founded by Jay W. Forrester and others in the late 1950s and early 1960s. It is an action research approach to understanding complex systems. According to Reynolds and Holwell (2010), it includes internal feedback loops and time delays that impact on the entire system. The system uses feedback loops and stocks and flows to highlight non- linearity. According to Hirsch, Levine and Miller (2007), stocks represent the accumulation of information over time while flows represent the information processes that change the value of the stocks.

Green (2013:144-145) submits the following basic assumptions that underpin system dynamics:

- 'SD defines problems dynamically, usually in terms of graphs and over a period of time.
- SD strives for an endogenous, behavioural view of the significant dynamics of a system.
- SD thinks of all concepts in the real system as continuous quantities interconnected in loops of information feedback and circular causality.
- SD identifies independent stocks or accumulations in the system and their infows and outflows.
- SD formulates a behavioural model capable of reproducing, by itself, the dynamic problem of concern.
- SD derives understandings and applicable policy insights from the resulting model, and
- SD implements changes resulting from model-based understandings and insights'.

Jensen (2014) investigates students' understanding of how to model the causal the structure of systems where she compares engineering students to system dynamics students. The results proved that the students from both groups were not very different from each other; however, the system dynamics students learnt how to make models but not how to use them with full explanations. System

Dynamics students also learnt how to draw stock-flow diagrams and causal loop diagrams. According to Jensen (2014:401), 'System dynamics, on the other hand, focuses on how to manipulate variables in the system in order to bring about the desired output. In system dynamics, the qualitative causal structure of the system is actually modelled'. Stocks represent resources and Flows represent changes in variables. The interaction between the stocks and flows can be represented in a stock-flow diagram.

According to Zaini, Pavlov, Saeed, Radzicki, Hoffman and Tichenor (2017), system dynamics modelling has been used to investigate various areas of higher education. Zaini *et al.* (2017) state, further, that active stakeholder participation is required to enhance the model's complexity and capture the mental models into a system dynamics model. The modelling process will be used to establish a link between educator capabilities and student performance.

The modelling process is iterative meaning that it is a feedback process and not a linear process. According to Sterman (2000), modelling includes the following steps: problem articulation; formulation of the dynamic hypothesis; formulation of a simulation model; testing; policy design and evaluation. These steps in the modelling process can be represented in a diagrammatic format as follows:

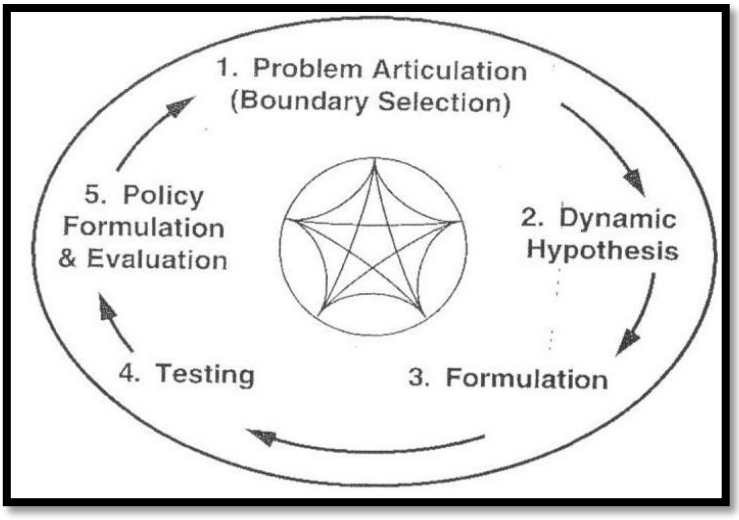


Figure 4-5 Sterman model

Source: Sterman (2000:87).- Links in the centre of the diagram indicate the iterative process.

This model will be used in this study to elicit data to generate findings to answer the research questions. According to Sterman (2000), the most important step in the modelling process is assist the client to articulate the problem and the purpose of modelling is help the client solve the problem. My intention in this study is to create a link between the educator capabilities (work experience, teaching experience and teaching qualification) and student performance in accounting education.

Jackson (2003:82-83) discusses five lessons that can be learnt from System Dynamics as follows:

- 'It is often helpful to look beyond the apparent mess presented by surface appearances to see if there are any underlying patterns of feedback loops that are determining system behaviour.
- An understanding of how feedback loops interact to cause system behaviour can inform the way managers work.
- Rather than jumping to what appear to be obvious solutions to problems, managers need to appreciate that complex systems often behave in subtle and unexpected ways.
- System dynamics supports the conclusion that 'no man is an island'. It is no good, therefore, blaming the environment or other people for our problems.
- System dynamic models, management flight simulators, etc. can assist managers to appreciate the systemic relationships in which they are involved and to which their decisions contribute'.

The system dynamics approach can resolve problems in many situations but rather than believing that System Dynamics model is the final solution, a systems thinker may want to combine the System Dynamics approach with other systems approaches to yield maximum benefit and results.

4.3.4 Combining Soft Systems Methodology and System Dynamics

Zlatanovic (2015) states that it has become necessary to combine systems methodologies to deal with contemporary organisations' complex problems. He further compares soft systems methodology (SSM) to system dynamics (SD) before investigating the options of various levels of combinations with regards to the two methodologies. SSM is used as a soft systems methodology and is regarded as being interpretive whereas SD is representative of hard systems thinking and has a functionalist systems approach.

SSM refers to problem situations that are characteristic of complexity and pluralism. According to Zlatanovic (2015:17), 'SSM consists of the following key stages (Checkland, 2000):

1. Finding out about a problem situation through rich pictures and root definitions;
2. Formulating the conceptual models of purposeful activities;
3. Debating the problem situation by comparing conceptual models with reality;
4. Taking action in the situation, i.e. implementation of changes leading to situation's improvement'.

Although SSM is advocated as the ideal methodology for ill-defined problems or messes, the method has the following weaknesses which are relevant:

- SSM is subjective and cannot design complex adaptive systems;
- SSM cannot enable cybernetic alignment (Lane and Oliva 1998);
- SSM solutions are often general and unclear;
- SSM has no tool to measure changes implemented (Zlatanovic 2015:18)

In comparison, SD is based on information feedback and control. SD modelling and simulation is supported by software known as Dynamo, Powersim and Vensim. Zlatanovic (2015:18) states that the basic postulate of SD is that 'the system behaviour is conditioned by its structure'.

Zlatanovic (2015) discusses combining SSM and SD in three options: synthesis of SSM and SD; Soft System Dynamics Methodology (SSDM); and parts of SSM and SD.

Synthesis of SSM and SD can be realised by, firstly, using SSM to generate worldviews of stakeholders regarding systemic desirability and cultural feasibility of identified changes. Then SD tools can be used to test dynamic coherence by observing identified changes.

According to Zlatanovic (2015:20), SSDM consists of the following ten iterative stages:

1. ‘Unstructured problem situation;
2. Structured problem situation;
3. Problem-oriented root definitions;
4. Building problem-oriented SD models;
5. Comparison stage – comparing the stages 4 and/or 7 to the stage 2;
6. Determining culturally feasible and systemically desirable changes;
7. Building a solving-oriented SD model of a problem situation;
8. Solving-oriented root definitions;
9. Implementation of culturally feasible and systemically desirable changes in real world;
10. Producing lessons learned’.

In conclusion, stages 1, 2, 3, 5, 6, and 8 are from SSM while stages 4, 7 and 10 are from SD. (Rodriguez-Ulloa, Montbrun and Martinez-Vicente 2011)

Parts of SSM and SD – in this combination certain tools of each method are used in conjunction with each other to obtain the best possible desired results. SSM rich pictures, root definitions and conceptual models are used to obtain a sense of the problem situation. Once desirable changes are identified, these need to be predicted or dynamically coherent, and this can be achieved with the assistance of causal loop diagrams or stock/flow diagrams from SD.

4.4 Research Process

4.4.1 Problem articulation

I established the influence of educator capabilities on student performance. A competent academic should possess work experience, teaching experience and a teaching qualification. It is likely that these attributes will enhance the capabilities of the academic which will have a positive effect on student performance. According to Hofmeyer, Sheingold, Klopper and Warland (2015), a competent academic will display leadership traits and characteristics that are trusted and aligned with emotional intelligence.

4.4.2 Dynamic hypothesis

In this study, a dynamic hypothesis is described by how the hypothesised relationships between the variables give rise to dynamic behaviour. Thus, I will be investigating how student performance is affected by lecturer competencies including work experience, teaching experience and the teaching qualification. Work experience in the field of Accounting refers to the serving of articles which is 3 to 5 years of training. Thereafter, work experience refers to any practical accounting related experience. Teaching experience refers to lecturing in the higher education environment either at a University or a University of Technology. Teaching qualification refers to the teaching qualifications obtained in higher education. These qualifications are pegged at diploma, degree or higher degree level. Student performance refers to student pass rates and graduation rates, known as throughput rates.

4.4.3 Formulation

I intend to conduct semi-structured interviews with approximately 20 accounting academic staff and record their views on educator capabilities and its influence on student performance. In phenomenographic research, Trigwell (2000) cited in Gonzalez (2011) recommends a sample size of between 15 and 20 participants. This sample size will cover variation in the results and the data produced will be manageable. The participants that I will be interviewing would have experienced the phenomena that I am interested in, which is how student performance is affected by educator capabilities (work experience, teaching experience and teaching qualifications). The participants' academic positions are dean; head of department; senior lecturers and lecturers.

Participants include males and females aged between 25 and 66 years. The participants at MUT are anonymized and labelled as interviewees A to O. The participants in the focus group interview from UKZN are anonymized as respondents R1 to R3, and those from DUT are anonymized as R1 to R4. Their careers in higher education span from 1 year to 39 years. I have selected the accounting lecturers in the Department of Accounting and Law at MUT to be interviewed, and their views will be audio recorded and transcribed. Focus group interviews will be conducted with the Accounting Departments at DUT and UKZN which will also be audio recorded and transcribed. Purposive sampling is appropriate in this case study as I am investigating a phenomenon at MUT; DUT and UKZN. However, according to Brooks and Normore (2015), the lessons learnt at the KwaZulu-Natal Universities may apply elsewhere in other universities or similar institutions/accounting departments which concept they have coined as transferability. Transferability establishes rigour in qualitative studies of educational research. However, if my findings are not transferable, they could be considered to be indicative.

Lee (2006) states that the most common methods of data collection within qualitative research are interviews, questionnaires and observation. Hannabus (1996) concurs with this view. The academic staff lecturing in the Accounting department will be informed of the study via the letter of information, and I will

schedule interviews accordingly. Interviews will be flexible and open to elicit as much information as possible. The interview questions will be directly related to the phenomenon under investigation to streamline the focus area of the interviews. Follow-up or leading questions will be further conducted if the interviewer thinks that this information will be beneficial to the study. Participants will have to give written consent to be interviewed and recorded. Furthermore, focus group interviews will be conducted at DUT and UKZN to gain group views on educator capabilities and its influence on student performance.

The MUT academic accounting staff were interviewed individually to elicit information from them about their practices. MUT staff are accessible to me and are willing to participate in interviews that are voluntary. The gate keeper agreement was explained and the consent form was signed prior to the interview being conducted. The interviews were conducted from the 16 July 2018 to the 6 August 2018.

At DUT and UKZN, focus group interviews were conducted to facilitate group interviews due to the unavailability of academic accounting staff as these interviews were conducted during lecturing time. These interviewees were also provided with the respective gate keeper agreements and consent forms prior to interviews being conducted. These interviewees' participation in the interviews were on a voluntary basis. The UKZN interview was conducted on the 30 July 2018 while the DUT interview was conducted on the 8 August 2018.

Appendices A to F are attached as sample copies of the documents that were used during the data collection processes.

Appendix A is the interview questionnaire. Appendix B is the letter of information. Appendix C is the consent form. Appendices D, E and F are the respective gate keeper agreements for DUT, MUT and UKZN. Ethical considerations were upheld at all times throughout the data collection processes. Permission was sought from all three universities to conduct the study via the gate keeper agreements. The interviewees were informed of the study via the letter of information. The interviewees signed a consent form prior to participating in the study declaring that they understood that their participation was voluntary and that their identity would be anonymized.

4.4.4 Testing

Interviews will be transcribed verbatim and analyses will be conducted. Initially, transcripts will be read to identify similarities and differences and read again to identify themes that may emerge. This iterative process will be conducted until the analyses of the data is saturated, and no further new information is detectable. I will compare the results of data collected to actual practice in order to detect variances that may highlight areas of concern that need to be remedied. The information from the theory will be compared to the data from the interviews and the focus group discussions, and deductions will be made.

4.4.5 Policy formulation and evaluation

The conclusion will highlight the findings of the study, and I will report these findings to the participants that were interviewed; the remaining accounting staff and the Head of the Accounting department. If the findings are beneficial to the Accounting department, I will propose implementation as far as funding thereof is viable.

4.4.6 Ethical considerations

The research project will be submitted to MUT's research and ethics committee and will seek approval to conduct the study. The recorded interviews will be kept confidential and used only for the purposes of the research.

4.5 The Viable System Model (VSM)

The Viable System Model (VSM) refers to a system that is able to exist independently and survive in a changing environment. The system is adaptable

and was founded by Stafford Beer in the 1960s. The model emanated from the concept of cybernetic theory with the intention to understand organizations and how to improve these organizations.

Jackson (2003) outlines that when using the VSM, the first step is to agree on the identity of the organization. The goals and purposes of the organization should be well defined. The second step involves unpacking the complexity of the organization by deciding how the operational units will achieve its goals.

The founding principles of VSM are the concepts of cybernetics, subsidiarity, requisite variety and the system in focus. Cybernetics was initially categorized as the science of control and communication, be it in animals or machines. Subsidiarity refers to the issue of decision-making by the appropriate structure so that the decisions taken can be as effective as possible and have an immediate impact on the client without unnecessary administrative blockages. Jackson (2003:9) states that 'According to Ashby's law of requisite variety, systems can only be controlled if the would-be controller can command the same degree of variety as the system'. Paying attention to the 'system-in-focus', the VSM is used to elaborate on the organization which is discussed in chapter 6.

In this study, the VSM methodology will be applied to educator capabilities for improving student performance in accounting education. The identity of the organization is the Department of Accounting and Law in the Faculty of Management Sciences at Mangosuthu University of Technology (MUT). MUT being a university, the primary activities are classified as teaching and learning, research and community engagement. Once the primary activities of the university have been defined, the VSM analysis focusses on the three levels of recursion. The following diagram is a representation of the triple recursion levels for this study.

Table 4-1 Triple recursion levels

Recursion level 0 – Informing Institutions - Universities in KwaZulu-Natal

Mangosuthu University of Technology (MUT)
University of KwaZulu-Natal (UKZN)
Durban University of Technology (DUT)

Recursion level 1 – Mangosuthu University of Technology

Department of Accounting and Law
Department of Human Resources Management
Department of Marketing
Department of Public Administration and Economics
Department of Communication
Department of Office Management and Technology

Recursion level 2 – Department of Accounting and Law

Management Accounting Lecturers – B, J
Financial Accounting Lecturers - G, I, K, M
Taxation Lecturers – E, H, L
Auditing Lecturers – F, H
Public Finance Lecturers – C, D

Source: Jackson (2003:91) - Recursion levels for identifying educator capabilities for improving student performance in accounting education

At recursion level 0, the listed universities in KwaZulu-Natal were identified as part of the purposive sample for the study. Accounting academics from MUT, UKZN and DUT were interviewed, recorded and transcribed as part of the data collection for the study.

At recursion level 1, MUT as a university consists of three faculties: Management Sciences, Natural Sciences, and Engineering. The Faculty of Management Sciences consists of the departments mentioned above in the recursion level 1 table: Departments of Accounting and Law, Human Resources Management, Marketing, Public Administration and Economics, Communication, and Office Management and Technology.

At recursion level 2, the MUT accounting lecturers were individually interviewed and recorded for the study. In order to protect the identities of the lecturers, they were anonymized during the interview process and categorized as interviewees A to M. Anonymity provided the interviewees with the freedom to answer questions and engage in discussions with honesty and without feeling intimidated. The lecturers were grouped above according to their subject speciality.

MUT accounting academics were interviewed and recorded on the main themes of the study. The themes were work experience, teaching experience and the teaching qualification. The data obtained from these interviews will assist in answering the research questions. The Accounting lecturers from UKZN and DUT were also interviewed on these themes, but the interviews took the form of focus groups. The salient factors impacting on the Department of Accounting and Law are teaching and learning, research, professional bodies and advisory boards. Teaching and learning is the main focus of the department providing lectures to learners in five undergraduate programmes and one post-graduate programme. Teaching and learning comprise teaching/lecturing, curriculum development, assessment, and evaluation.

Research, for academic staff, is becoming increasingly important to validate oneself in one's area of speciality. Universities are continuously preaching the mantra of 'publish or perish'. Staff are expected to attain higher degrees in order to gain vertical progression in terms of promotion and succession plans. A Master's degree is a pre-requisite to secure tenure as a lecturer, and a Doctoral degree is required for the senior lectureship or the head of department post. Research also encompasses publications in approved journals, paper presentations at conferences, supervision of Master's and Doctoral students, and workshop attendances.

Professional bodies and Advisory boards are external stakeholders to the Department of Accounting and Law. They influence teaching and learning, and the curriculum. Professional bodies like the South African Institute of Chartered Accountants (SAICA) give accreditation to universities, and those universities can then offer accounting programmes designed and driven towards the

production of chartered accountants. SAICA is the coveted accounting body and universities that have SAICA accreditation value this accreditation as it attracts the best accounting students to these universities. Advisory boards play a vital role as a link between the university and industry. They advise the university as to the latest trends and requirements that the industry expects from the successful students exiting the university and entering the workspace.

The five systems in the triple recursion levels of VSM

The following diagram is a representation of the triple recursion level of the VSM for identifying educator capabilities for improving student performance in accounting education.

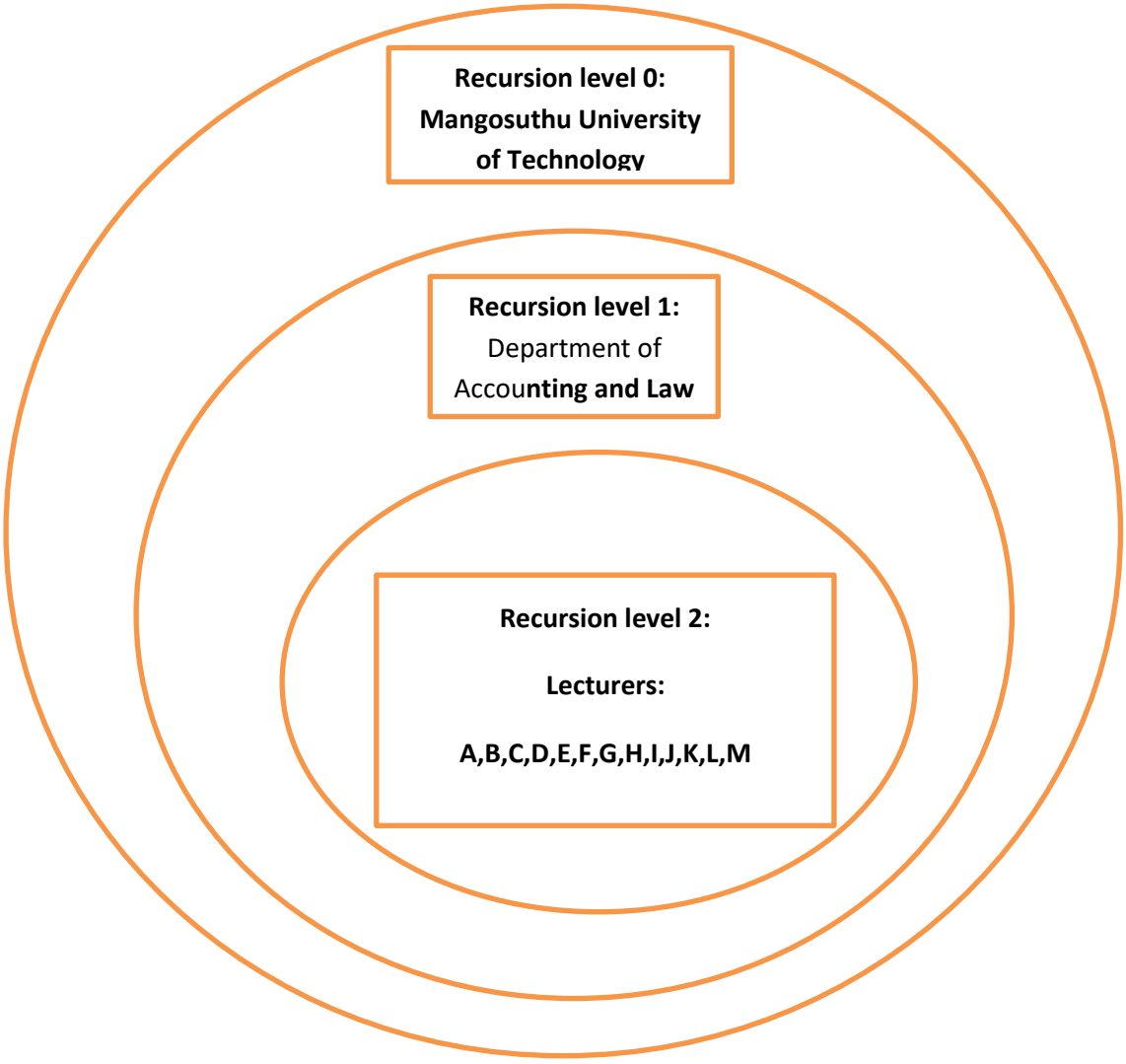


Figure 4-6 Triple recursion levels of identifying educator capabilities for improving student performance in accounting education

Source: Own Assertion – Triple recursion level of identifying educator capabilities for improving student performance in accounting education

The VSM consists of five elements known as Systems 1 to 5. Systems 1 to 5 will be a part of each recursion (levels 0, 1 and 2) in the above diagram. Thus, there will be five systems in operation at the three recursion levels simultaneously, and these systems must operate harmoniously both vertically and horizontally to bring about viability to the entire system as a whole.

System 1 represents the implementation and purpose of the organization. System 2 stipulates the rules and regulations of the organization. System 2 co-ordinates the activities of System 1 and ensures that System 1 is functioning in a cohesive manner. System 3 performs an audit function ensuring that the rules of System 2 are followed and upheld. System 3 also monitors the operations of System 1 and reports to System 5. System 4 is responsible for development in the organization. It receives information from System 3 and reports to System 5. System 5 is the policy-making system. It is responsible for the entire organization and the strategic decision making processes. System 5 receives information from System 4 and communicates instructions to Systems 3 for implementation. These five systems are operational at each recursion level simultaneously.

I am now going to discuss Systems 1 to 5 at each recursion level.

Recursion level 0 represents **Mangosuthu University of Technology** (MUT) as an institution of higher learning.

System 1 – MUT is one of twenty-six higher education institutions that falls under the national Department of Higher Education and Training (DHET) in South Africa. The purpose of the university is to provide tertiary education to qualifying students. The university has three faculties known as Management Sciences, Natural Sciences, and Engineering. These faculties offer diplomas, advanced diplomas and masters' programmes in various disciplines. The student numbers are capped by DHET and funding to the university is restricted by the student intake. The current student enrolment at MUT is approximately 12 500 students.

The government subsidizes the university according to the student enrolment from the national Education budget.

System 2 – MUT has a rule book that stipulates the rules and regulations that govern the university. These rules and regulations have to be adhered to create harmony and co-ordination among the academic departments, administrative departments and the management. System 2 rules and regulations ensure that System 1 functions cohesively.

System 3 – The audit function of the university is performed by internal auditors to ensure that the rules and regulations of System 2 are enforced and adhered to. System 3 also ensures that the operation of System 1 is monitored and working optimally. The internal auditors of the university report to the senior management of the university regarding all the activities taking place in the university. (System 3 is reporting to System 5).

System 4 – The developmental activities in MUT consists of, inter alia, registration and implementation of new programmes, staff training needs, infrastructure development, and improving/increasing resources available to both staff and students. The needs of the university are received from the internal audit function which is then reported to middle management (System 4 being Heads of Departments (HOD) and Directors). The middle management then reports these needs to the senior management (System 5 being Vice-Chancellor, Deputy Vice-Chancellor, Deans and Senior Directors).

System 5 – This unit comprises the senior management of MUT. They are responsible for the policy-making decisions and strategic planning decisions of the entire university. They receive information from System 4 (HODs and Directors) and communicate decisions to System 3 (Internal Auditors and Managers) for implementation.

Recursion level 1 represents the **Department of Accounting and Law** in the Faculty of Management Sciences at MUT.

System 1 – The Department of Accounting and Law is one of the six departments in the faculty of Management Sciences at MUT. The Department of Accounting and Law has five undergraduate programmes and one post-graduate programme offering lectures to students both on a full time and part time basis. The core function of the department is teaching and learning which comprises teaching, curriculum development, assessment and evaluation. Student intake is restricted by DHET capping and the resources available at the university (constraints in terms of venues, laboratories and computer facilities).

System 2 – The rules and regulations of the Department of Accounting and Law are the same as that of the university. The Head of Department (HOD) and staff are guided by the university handbook to guide students with regards to the university rules.

System 3 – Programme co-ordinators and subject co-ordinators are appointed in the Department of Accounting and Law. Programme co-ordinators perform the audit function of the programmes that they are responsible for in order to ensure that their programmes are running smoothly. Subject co-ordinators perform the internal control function on subjects that they are in charge of, to ensure that the subject is well managed. Programme and subject co-ordinators ensure that the university rules are adhered to and they report to the HOD.

System 4 – The developmental needs of the department are ascertained from the programme and subject co-ordinators (System 3). These needs are addressed at meetings in order to be ratified and be formally taken to higher structures by the HOD for further attention. The developmental needs of the department may consist of staff training requirements, research support, teaching and learning support.

System 5 – This is the decision-making unit of the Department of Accounting and Law. The HOD receives information from the senior lecturers (System 4) for decision making and strategic planning purposes. The HOD then communicates this information to the programme and subject co-ordinators (System 3) for implementation. The HOD (System 5) is responsible for the well-being and co-ordination of the entire department.

Recursion level 2 represents the **Accounting Lecturers** in the Department of Accounting and Law in the Faculty of Management Sciences at MUT

System 1 – The accounting lecturers in the Department of Accounting and Law were individually interviewed and recorded to obtain their views on identifying educator capabilities for improving student performance in accounting education. The recorded interviews were then transcribed, and the transcripts were analyzed in terms of work experience, teaching experience and the teaching qualification. The purpose of the accounting lecturers in the Department of Accounting and Law is to provide lectures to students in an enabling environment that promotes teaching and learning and inculcates a studious learning experience for the students. The lecturers' academic duties consist of, inter alia, lecturing, setting of tests and examinations, marking of assessments, and moderation of assessments.

System 2 – The programme co-ordinator or senior lecturer is responsible for the co-ordination of the various activities in the department. The workload, timetables and venue allocation have to be co-ordinated in order to bring about harmony among the lecturers as they perform their tasks and duties seamlessly. System 2 must ensure that facilities like laboratories, computers and libraries are available to staff and students to achieve their goals.

System 3 – The accounting lecturers monitor their subjects as they are progressing through the academic year. They check their work against their syllabus and study guides, to ensure that they are covering the necessary work within the required timeframe. They also have to ensure that assessments only cover the work that has already been taught in class. The lecturers ensure that the timetables are adhered to, to avoid clashes and the omission of classes. Lecturers are advised to report all problems, seek guidance and clarity on the way forward from the HOD.

System 4 – The accounting lecturers are advised to conduct peer and student evaluations annually. The feedback from these evaluations are then reviewed, and where the feedback can improve a subject for future years, then changes are implemented. The lecturers are introducing technology into the classrooms as part of the developmental process. Many lecturers use social media facilities

to communicate with students and class representatives. All lecturers set up tutorial groups for their subjects where they assist and monitor the tutors. Lecturers report to the HOD (System 5) when support and assistance are required.

System 5 – The HOD and the respective lecturer discuss the long term plans for subjects being lectured. The lecturer has the opportunity to make suggestions regarding changes to the subject or the syllabus. The HOD has the opportunity to consider the viability of these changes and if possible, when the implementation may take place. This is the strategic planning for the lecturer with the involvement of the HOD. The responsiveness of the HOD towards the lecturers in solving problems and creating a conducive work environment displays immense leadership skills from HOD.

Summary

The following table is a summary of recursion levels 0, 1 and 2 for Mangosuthu University of Technology, the Department of Accounting and Law, and the Accounting lecturers respectively. The five systems are discussed at each recursion level with the intention of achieving both vertical and horizontal viability.

Table 4-2 Summary of triple recursion levels

	Recursion level 0 Informing Institutions, e.g. including MUT	**Recursion level 1 Department of Accounting and Law**	**Recursion level 2 Accounting Lecturers**
System1 Implementation	DHET. University faculties. Diplomas, Advanced diplomas, Masters' degrees.	5 undergraduate programmes. 1 post-graduate programme. Full/part time students.	Teaching and learning. Curriculum development. Assessment. Evaluation.

	Recursion level 0 Informing Institutions, e.g. including MUT	**Recursion level 1 Department of Accounting and Law**	**Recursion level 2 Accounting Lecturers**
	12 500 students capped by DHET.	Student intake capped by DHET. Limited resources.	
System2 Co-ordination	Rules and regulations of MUT prescribed in handbook. Harmony and Co-ordination.	Rules and regulations of MUT prescribed in handbook.	Co-ordinate workload schedule with timetable and venue allocation.
System3 Audit	Internal auditors facilitate rules and regulations. Monitor compliance and operations of MUT. Report to Senior Management.	Programme co-ordinators manage programmes. Subject co-ordinators manage subjects.	Cover syllabus. Align tests and examination with syllabus. Report problems and successes to HOD (System 5)
System4 Development	Development in terms of needs analysis: new progammes, staff training, infrastructure upgrades, resource improvements. Information received from Internal Auditors and reported to Senior Management.	Senior lecturers assist with mentoring and training requirements of staff. Administration duties part of academia. Workshops to upskill staff. Research.	Review peer and student evaluations. Implement changes for improvement. Monitor tutors. Introduce technology and social media communication into classrooms.
System5 Policy-making	Policy-making unit headed up by Senior Management (VC,	Policy-making unit headed up by the Head of Department (HOD).	Lecturers discuss strategic plans for respective subjects with HOD.

	Recursion level 0 Informing Institutions, e.g. including MUT	Recursion level 1 Department of Accounting and Law	Recursion level 2 Accounting Lecturers
	DVC, Deans and Senior Directors). Information is received from System 4 (HODs and Directors). Information is communicated to System 3 (Internal Auditors and Managers) for implementation. Professional bodies (SAICA) add credibility to universities.	Strategic decision-making. Administer Accounting and Law department. Workload allocation. Co-ordination with other academic departments and University at large. Professional bodies (SAICA) influence curriculum.	Consider the viability of changes for improvement. Discuss implementation of changes with HOD. Leadership skills displayed by HOD. Professional bodies provide membership to lecturers.

Source: Own assertion – Summary of triple recursion levels at MUT

The above table indicates that at each recursion level, there is synergy both vertically and horizontally for systems one to five. This means that the Mangosuthu University of Technology, the Department of Accounting and Law and the Accounting Lecturers are working with goal congruence to benefit their customers, which in this case, is the students.

4.6 Pathways to Accounting Academia

It is evident that South African universities have challenges with regard to the shortage of qualified academic staff. The Staffing South Africa's Universities Framework (SSAUF) is a national response towards addressing these

challenges. The SSAUF's intention is to recruit, support and retain black academic staff at all levels in this sector. SSAUF has identified the need to create awareness of academic work as a career and recognizes the need to develop and induct academics in the system. SSAUF intends to support academics to obtain doctoral degrees; develop teaching skills; and develop research abilities.

The Department of Higher Education and Training (n.d)acknowledges that the pathway leading to an academic career is long and complex. An academic pathway includes the following stages: undergraduate degree, Honours degree, Master's degree, Doctoral degree and the Post-doctoral qualification. Aspiring academics are often navigating their pathway on their own with little or no support along this journey. Thus, most academics are working well into their careers before achieving doctoral degrees. The SSAUF has recognized that academics require support along their respective pathways to achieve higher degrees and fully develop themselves as academics. Thus, the SSAUF consists of the following programmes to support academics along their development pathway:

- Nurturing Emerging Scholars Programme (NESP)
- New Generation of Academic Programme (n GAP)
- Existing Academics Capacity Enhancement Programme (EACEP)
- Supplementary Staff Employment Programme (SSEP)
- Staffing South Africa's Universities Development Programme (SSAUDP) (Department of Higher Education and Training n.d)

The above programmes focus on teaching and research development with the aim of producing competent teachers and researchers. The following framework was designed to ensure that academics are supported through the various programmes to emerge as effective academics.

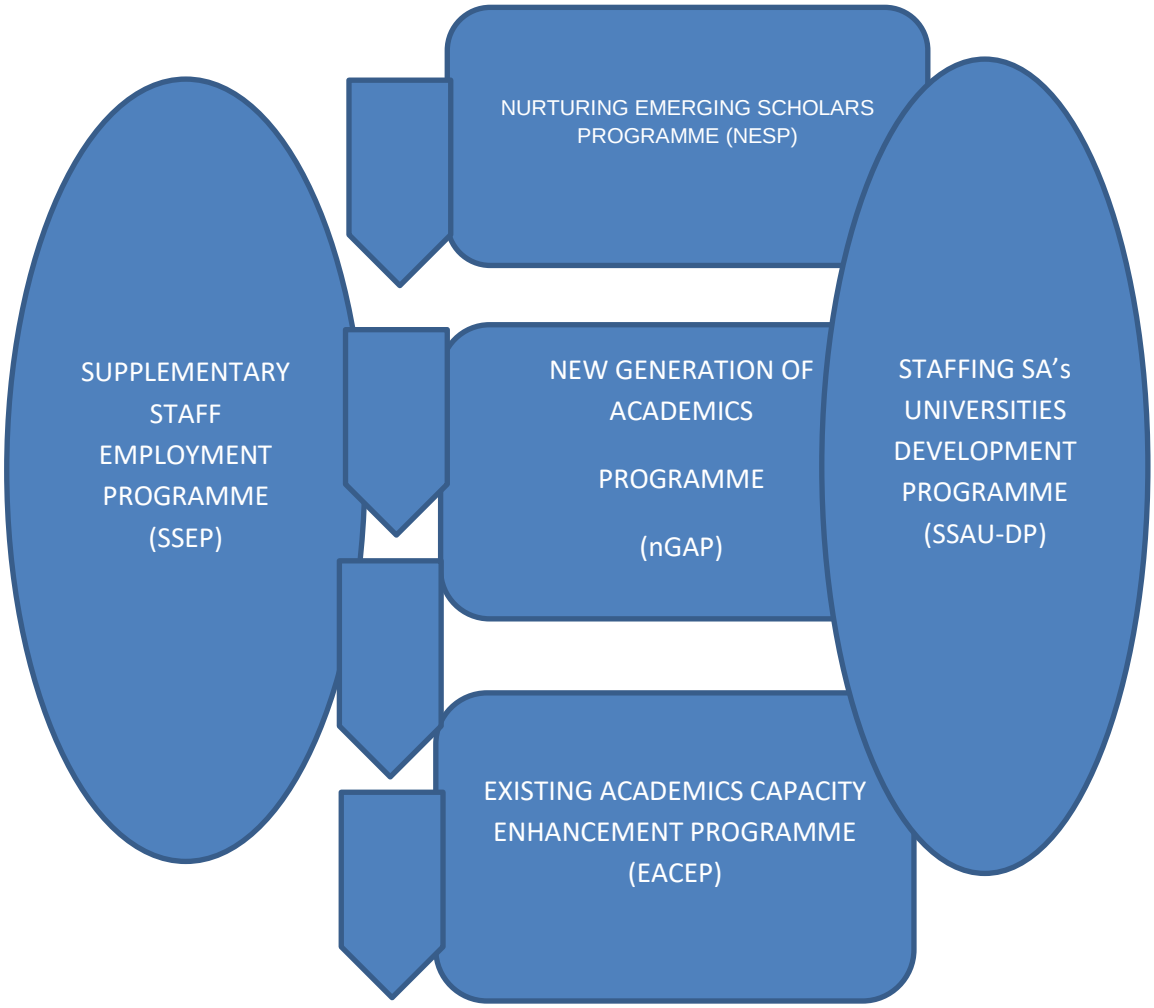
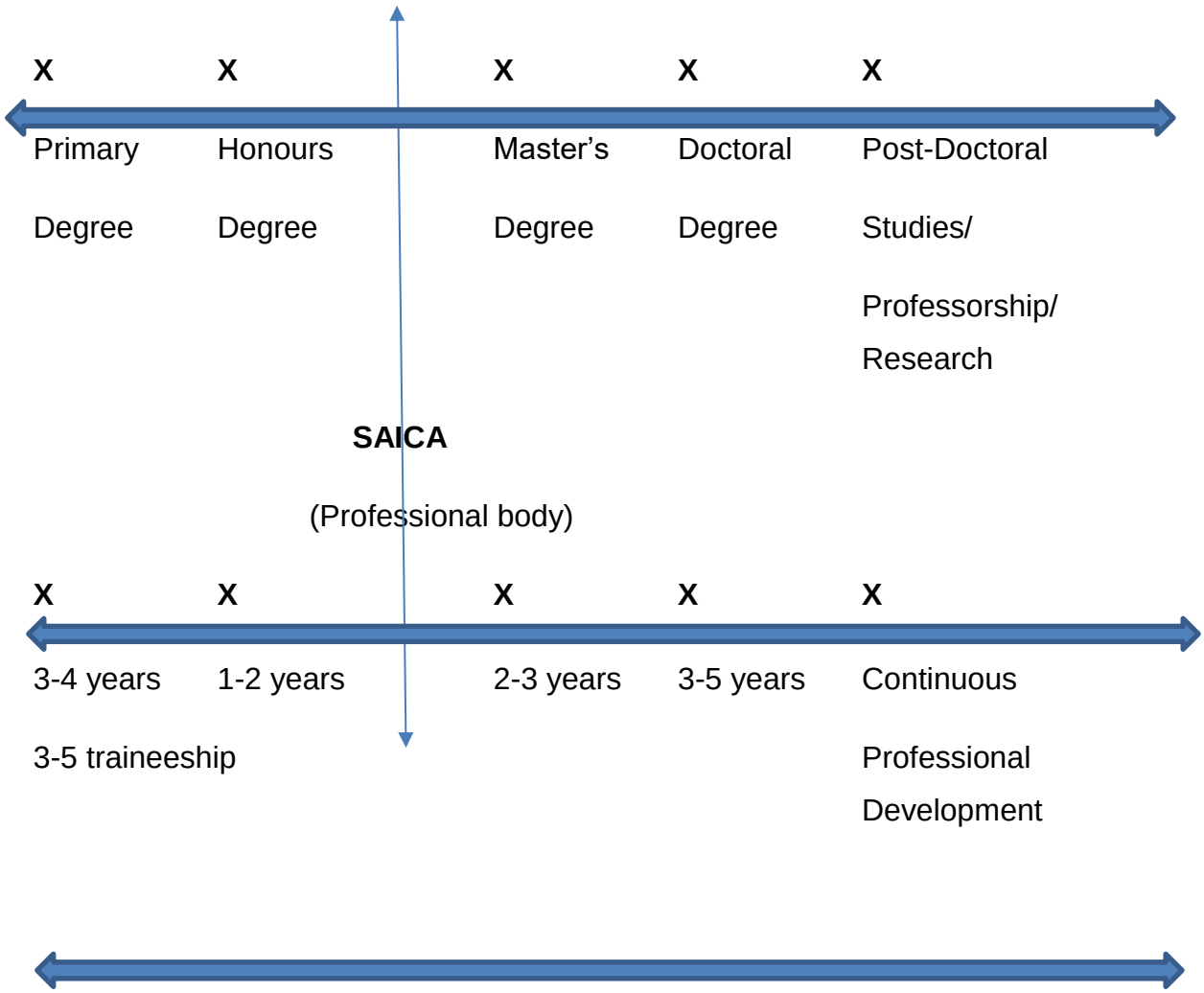


Figure 4-7 Staffing South Africa's Universities Framework (SSAUF)

Source: Department of Higher Education and Training (n.d)

In considering the accounting academic staff that were interviewed and data collected for analysis, I developed the following diagram to illustrate the accounting pathway to academia.



- Teaching qualification can be obtained at any time along the continuum – 2 years (enhances pedagogic skills)
- Work experience can run parallel with full / part time studies
- Teaching experience commences after completion of the post-graduate qualification

Figure 4-8 Timeline for pathways to Accounting academia

Source: Own Assertion - Timeline for Pathways to Accounting Academia

Potential Accounting academics will opt for the generic accounting pathway to academia as shown in the diagram above. A primary undergraduate degree will be obtained, followed by a post-graduate honours degree. The process of

obtaining a degree could take, on average, between three and four years. The honours degree could take between one to two years to complete. Thereafter, the Master's degree follows which, on average, could take a candidate two to three years to complete. The next step is to pursue the doctoral degree which, on average, takes an academic three to five years to complete. The final stage of the accounting academic pathway is the post-doctoral studies which is ongoing as it includes, inter alia, research related activities and continuous professional development.

Professional registration with the accounting professional bodies normally occur after the Honours degree has been completed. In the diagram above, the South African Institute of Chartered Accountants (SAICA) is placed between the Honours and Master's degrees, on the timeline, as this is when most chartered accountant academics register with this professional body. The teaching qualification can be attained at any point along the timeline continuum. The duration of this qualification is two years, and it improves the pedagogical skills of the academic. Work experience can run parallel with full or part-time studies depending on the personal choices made by the prospective academic. The traineeship of three to five years is compulsory training in order to qualify as a chartered accountant. The teaching experience commences after the post-graduate qualification as most universities require academics to hold a Master's degree in order to secure tenure as a lecturer. However, some universities do employ junior lecturers and tutors if they hold an Honours degree.

The pathways to Accounting academia will now be analyzed in terms of the choices and decisions made by accounting academics that were interviewed at MUT, UKZN and DUT. At MUT, individual interviews were conducted and the interviewees were anonymized using letters of the alphabet to protect their identities. At UKZN and DUT, focus group interviews were conducted and the interviewees were labelled as respondents 1 to 3 (R1 to R3) and 1 to 4 (R1 to R4) respectively, in order to maintain anonymity. The transcripts were analyzed to obtain the necessary data to determine the chosen pathways to accounting academia by the interviewees and respondents. Furthermore, the interviewees and respondents were telephoned to confirm the chosen pathways to accounting academia in terms of study route taken and work experience gained.

The following pathways to accounting academia were taken by the accounting academics who were interviewed:

Interviewee A - (full time = F/T; part time = P/T)

Degree (P/T) – Teaching Qualification (P/T) – Master's Degree (P/T) – Master's Degree (P/T)

Industry (18years) – Academia (25years)

Interviewee A worked in industry for a period of 18 years. During this time, the candidate completed the undergraduate degree and the teaching qualification on a part time basis. The candidate then joined academia and has been in academia for the past 25 years. While in academia, the candidate has completed two Masters' degrees on a part time basis. The candidate is currently completing a Doctoral degree on a part time basis.

Interviewee B - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (F/T)

Government (3years) – Academia (6years)

Interviewee B completed the undergraduate and post-graduate degrees on a full time basis. The candidate then worked for the government for three years before joining academia six years ago. The candidate is currently completing a Master's degree on a part time basis.

Interviewee C - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (F/T) – C A (SA)

Traineeship (3years) – Industry (2years) – Academia (2years)

Interviewee C has completed the undergraduate and post-graduate degrees on a full time basis. The candidate then served the compulsory traineeship and successfully passed the chartered accountant qualification. Subsequently, two years was spent working in industry, and finally, Interviewee C joined the university as an accounting academic two years ago.

Interviewee D - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (P/T) – Teaching Qualification (P/T) – Master's Degree (F/T)

Government (1year) – Industry (5years) – Academia (32years)

Interviewee D worked in a government job for a year and then proceeded to pursue an undergraduate degree on a full time basis. Thereafter, while working in industry, pursued an honours degree on a part time basis. The candidate joined academia 32 years ago and pursued a teaching qualification part time and a Master's degree on a full time basis.

Interviewee E - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (F/T) – C A (SA)

Traineeship (3years) – Industry (4years) – Academia (4years)

Interviewee E has completed the undergraduate and post-graduate degrees on a full time basis. The candidate then served the compulsory traineeship, and successfully passed the chartered accountant qualification. Subsequently, four years were spent working in industry, and finally, Interviewee E joined the university as an accounting academic four years ago.

Interviewee F - (full time = F/T; part time = P/T)

Degree (P/T) – Honours Degree (P/T) – Teaching Qualification (P/T) – Master's Degree (P/T)

Industry (6years) – Academia (14years)

Interviewee F has completed all qualifications up to the Master's degree on a part time basis. The candidate has spent six years working in industry, and then joined academia 14 years ago. The candidate is currently completing a Doctoral degree on a part time basis.

Interviewee G - (full time = F/T; part time = P/T)

Degree (F/T) – Teaching Qualification (F/T) – Honours Degree (P/T) - Master's Degree (P/T)

Industry (1year) – Academia (7years)

Interviewee G has completed the undergraduate degree and the teaching qualification on a full time basis. Thereafter, the candidate pursued the Honours degree and Master's degree on a part time basis. The candidate joined academia on a full time basis after completing the Honours degree and has been in academia for seven years.

Interviewee H - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (F/T) – C A (SA)

Traineeship (3years) – Industry and Government (9years) – Academia (3years)

Interviewee H has completed the undergraduate and post-graduate degrees on a full time basis. The candidate then served the compulsory traineeship and successfully passed the chartered accountant qualification. Subsequently, nine years were spent working in industry and government, and finally, Interviewee H joined the university as an accounting academic 3 years ago.

Interviewee I - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (P/T) – Master's Degree (P/T)

Industry (8years) – Academia (10years)

Interviewee I worked in industry initially, and then proceeded to pursue an undergraduate degree on a full time basis. Thereafter, while working in industry, pursued an Honours degree and a Master's degree on a part time basis. The candidate joined academia ten years ago.

Interviewee J - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (F/T) – Teaching Qualification (P/T)

Academia (3years)

Interviewee J pursued an undergraduate degree on a full time basis. Thereafter, he pursued a teaching qualification on a part time basis. The candidate joined academia three years ago after completing all the above qualifications.

Interviewee K - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (P/T) – Master's Degree (P/T)

Industry (3years) – Academia (21years)

Interviewee K has completed the undergraduate degree on a full time basis and the post-graduate degrees on a part time basis. The candidate has spent three years working in industry and then joined academia 21 years ago.

Interviewee L - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (F/T) – Honours Degree (P/T) - Master's Degree (P/T)

University Administration (2years) – Academia (14years)

Interviewee L pursued an undergraduate degree on a full time basis. Thereafter, he pursued an Honours degree and a Master's degree on a part time basis. The

candidate worked in an administration job for two years and then joined academia 14 years ago.

Interviewee M - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (P/T) – Master's Degree (P/T) – Teaching Qualification (P/T)

Industry (3years) – Academia (15years)

Interviewee M has completed the undergraduate degree on a full time basis and all post-graduate qualifications up to the Master's degree on a part time basis. The candidate has spent three years working in industry and then joined academia 15 years ago. The candidate is currently completing a Doctoral degree on a part time basis.

UKZN Respondent R1 - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (F/T) – CA (SA) - Master's Degree (P/T)

Traineeship (3years) - Industry (5years) – Academia (9years)

Respondent R1 has completed the undergraduate degree and the Honours degree on a full time basis. The candidate then served the compulsory traineeship and successfully passed the chartered accountant qualification. The candidate has spent five years working in industry and completed a Master's degree on a part time basis. The candidate joined academia nine years ago.

DUT Respondent R4 - (full time = F/T; part time = P/T)

Degree (F/T) – Honours Degree (F/T) – Master's Degree (P/T)

Academia (25years)

Respondent R4 has completed the undergraduate and post-graduate degrees on a full time basis. The candidate then joined academia 25 years ago. The candidate has completed a Master's degree on a part time basis.

Summary of pathways to Accounting academia

The main criteria to successfully attain a career in academia is to complete higher degrees. Higher education institutions stipulate that to secure tenure as a lecturer; the applicant must be in possession of a Master's or Doctoral degree. These qualifications can be pursued on a full time basis, part time basis, or a combination of both full time and part time bases. The candidates who were interviewed came from varying backgrounds and circumstances, and as a result of these circumstances, their pathways to accounting academia were completely different and personalized. Interviewees C, E, H, and Respondent R4 from DUT, all studied on a full time basis. Interviewees A and F studied all of their qualifications on a part time basis only. The remaining candidates completed their qualifications with a combination of both full time and part time bases due to the necessity to commence employment.

Work experience is a vital aspect of securing tenure as an academic. It is looked upon favourably in interviews when prospective academics are being considered for positions in academia. The work experience is gained by being employed either in the public or private sector of the economy. The public sector refers to government related employment opportunities whereas the private sector refers to being employed in industry. The candidates who were interviewed had a vast amount of work experience in government and industry. The candidates who completed the chartered accountant qualification also served the compulsory traineeship with accounting firms, and this is considered part of the work experience. The work experience among the interviewed candidates ranged from 0 to 18 years before joining academia.

Teaching experience is a critical aspect of an academic career. Teaching experience aligns itself to pedagogical skills that enhance the lecturer's ability to execute his/her duties with competence and confidence, thereby creating a

positive effect on the student experience and performance. The candidates who were interviewed had a range of teaching experience from 2 to 39 years in academia. The DUT focus group interview revealed that the four respondents had minimal work experience but had a vast amount of teaching experience in academia. The combined teaching experience of the four respondents amounted to 112 years of teaching in academia (39, 26, 22, and 25 years for respondents R1, R2, R3, and R4 respectively). It stands to reason that the senior staff/older staff in academia will have more teaching experience than the newly appointed academic staff. However, if academic staff are in a university environment for a long period of time, there has to be an underlying passion for the teaching profession.

The teaching qualification is not compulsory to secure tenure as an academic in South African universities, but it is highly recommended. The teaching qualification sharpens the candidate's pedagogical skills as the programme includes, inter alia, teaching and learning, curriculum development, assessment, and evaluation. The teaching qualification can be pursued at any point in an academic's career either on a full time or part time basis. From the candidates who were interviewed, interviewees D, F, G, J, M, N and O from MUT had already obtained their teaching qualifications. The remaining candidates valued the teaching qualification and considered pursuing it at some time in the near future. From the DUT focus group interview, respondents R1, R2 and R3 had the teaching qualification. At the UKZN focus group interview, respondent R3 was the only candidate to have the teaching qualification. Although the teaching qualification is pegged at National Qualifications Framework (NQF) level 8, which is the Honours level, all academic staff that obtained this qualification found it to be most valuable as it is an excellent tool to enhance teaching skills.

In analysing the data received for the pathways to accounting academia, it was evident that academic staff take a long period of time to achieve their Doctoral degrees. The academic staff are well into their careers but are struggling to pursue the Doctoral degree on a part time basis due to the lack of support from their universities, financial constraints, unreasonably high workloads, and the lack of support from their families. From the candidates who were interviewed, only respondent R1 from the DUT focus group had obtained the Doctoral degree

in the 2017 academic year but had 39 years of teaching experience. From the MUT interviews, only interviewees A, F and M are currently registered for their Doctoral degrees. These statistics reveal that too few accounting academics are pursuing Doctoral degrees; hence more support and incentives need to be provided to encourage more accounting academic staff to commence their Doctoral degrees. This concept of additional support dovetails with the initiatives being implemented by the Staffing South Africa's Universities Framework (SSAUF).

4.7 Contribution to Knowledge

The study will illustrate the relationship between educator capabilities and student performance. Educator capabilities can be enhanced through work experience, teaching experience and teaching qualifications.

4.8 Conclusion

The research design chapter discusses the qualitative research and systems design. Systems thinking is explained and systems methodologies are detailed in terms of the Viable System Model; Soft Systems Methodology and System Dynamics.

The research design chapter explained the data collection methodology and data analysis techniques that were employed in the study. The sample size was justified being purposive sampling in qualitative analysis.

The Viable System Model (VSM) has been linked to my study of identifying educator capabilities for improving student performance in accounting education. I have detailed the five systems above and how it interacts with the environment. My 'system in focus' is System 1 where I have explained the core accounting subjects and accounting lecturers that are involved in delivering these lectures.

The pathways to accounting academia vary for prospective academics as various factors and personal circumstances affect the chosen route to accounting academia. Full time, part time, or a combination of both full and part time study options will determine the length of time it takes to obtain the necessary qualifications that are required to secure tenure as an accounting academic. Work experience and teaching experience will be considered in a favourable light when being considered for academic vacancies as these attributes add value to the incumbent. The teaching qualification, although not compulsory, is becoming more prominent and relevant for academia.

The following chapter explains and discusses the results of the individual interviews and the focus group interviews. The research questions are answered based on the findings from the interviews.

CHAPTER FIVE RESULTS

- Introduction
- Research questions
- Conclusion

5.1 Introduction

The purpose of this chapter is to answer the research questions based on the findings of the data collection. Data was collected from accounting academic staff from MUT; DUT and UKZN. A questionnaire (Appendix A) was used to interview the accounting academics in order to gather information and elicit their views on the effect of educator capabilities on student performance in accounting education. All interviews were audio recorded and subsequently translated into word transcripts for coding and analysing into themes. Similarities and differences were highlighted in the analysis of the transcripts to be able to answer the research questions as effectively as possible.

At MUT, the interviews were held in my office where the accounting lecturers were interviewed on an individual basis. Fifteen interviewees were interviewed, and they were anonymized as interviewees A to O to maintain confidentiality. Their participation was voluntary, and they were made aware of the study via the letter of information (Appendix B). They signed the letter of consent (Appendix C) to participate prior to the interview taking place. The interviewees were shown a copy of the gatekeeper letter from MUT (Appendix E) that allowed the interviews to take place.

At UKZN, a focus group interview was conducted in the accounting boardroom of the accounting department at UKZN. Six accounting lecturers were invited to participate in the focus group interview and were informed of the study via the letter of information (Appendix B). The UKZN gatekeeper letter (Appendix F) was also presented to them indicating that the focus group interview has been approved by the university. Three of the six accounting lecturers responded positively to participate in the focus group interview, and the other three did not respond at all. Thus, the focus group consisted of three accounting lecturers, and they were anonymized as respondents R1 to R3 to maintain confidentiality. They signed the letter of consent (Appendix C) to participate prior to the interview taking place.

At DUT, a focus group interview was conducted in the research boardroom of the Faculty of Accounting and Informatics. Five accounting lecturers were invited to

participate in the focus group interview, and were informed of the study via the letter of information (Appendix B). The DUT gatekeeper letter (Appendix D) was also presented to them indicating that the focus group interview has been approved by the university. Four of the five accounting lecturers responded positively to participate in the focus group interview, and the fifth lecturer chose not to participate and informed me accordingly. Thus, the focus group consisted of four accounting lecturers, and they were anonymized as respondents R1 to R4 to maintain confidentiality. They signed the letter of consent (Appendix C) to participate prior to the interview taking place.

5.2 Research Questions

The research questions are:

1. How does **lecturer experience**, competence and worldview affect students' academic performance?
2. How does pedagogic **teaching experience** impact the teaching and learning outcomes?
3. To what extent does the **teaching qualification** impact on teaching and learning outcomes?
4. What are the underlying **relationships** between academic competence, industrial experience, teaching experience, and teaching qualifications?

5.2.1 How does lecturer experience, competence and worldview affect students' academic performance?

Lecturer experience in this question refers to work/industrial experience and lecturer competence refers to the ability of the lecturer to deliver the lecture effectively facilitating a deep approach to learning.

From individual interviews, all interviewees that had work experience expressed the view that work experience was extremely valuable, as they were able to

integrate the theory from the textbooks to the practical examples that they had experienced in the work place. The students valued these practical illustrations as most of the students have not been exposed to the work environment thus facilitating the learning process and making the understanding of topics easier.

Interviewee A (interviewed on 16 July 2018) responded to work experience as follows:

> *Tremendously because I think students need to know what happens in the work place, and that is the kind of knowledge that any academic should be able to impart to students. Because at the end of the day the students will get a job in industry and sharing your own experiences only adds value to the students in the end.*

Interviewee C (interviewed on 18 July 2018) stated that:

> *I can bring accounting into the classroom. Because now you are bringing the practical experience, along with the theoretical. You are bridging the gap between the two. So it is kind of when you show students what they are learning and what is recorded in their textbooks, how you have shown them how it is actually going to impact them in the real world practically, it actually gives them a better understanding and more appreciation for the course*.

Interviewee I (interviewed on 20 July 2018) concurred with the importance of work experience by stating:

> *Yes, it does, because you have to give them practical application of what is being covered during the lectures. So you tell them this is what you do in real life, when you have to file a tax return, you have to file this when you put the financial statements and other issues like that…sorting out your bank statements, looking after your debtors and creditors*.

Students were able to relate to the companies that lecturers worked for prior to being employed by the university as some of these companies are well known corporate businesses in South Africa.

The UKZN focus group (interviewed on 30 July 2018) shared similar sentiments that work experience is invaluable in the classroom as they drew from this experience while delivering lectures to students on various topics. Respondent 2 from the UKZN focus group interview stated that:

> *I also found that my experience was very helpful, I often draw on my own experience, as well as experience from my previous colleagues that I had worked with during that time. To apply and make it more practical for students. They often find these types of stories of what is taking place outside as an auditor to be quite engaging for them, and very interesting. It seems to pique their interest, and they do then seem to prep up and respond a bit more to the teaching*.

The DUT focus group (interviewed on 8 August 2018) had very little work experience but did not see this as a problem as they had developed relationships with industry partners to keep abreast with changes and industry requirements. They further relied on advisory board committees to inform them of industry requirements for their respective programmes.

Respondent 2 from the DUT focus group interview made the following statement regarding relationships with industry partners:

> *In the meantime, I have set up quite a good relationship with small businesses and companies like Woolworths etc. SAB, where I get to work with their financial managers. So from a financial management perspective, I get the industry experience. So I am able to work with them, so I know what it is that our students need to do. So although it is not something that is needed for my job, I personally do it because I can't just teach from the textbook, I have to teach what is relevant. And I think that comes from being an academic at heart. Because I have got a teaching qualification, I know that you cannot just go with what is out there in a textbook. You have to be able to take it and show these students how to put it into practice*.

Respondent 3 from the DUT focus group interview stated that:

> *But for me being an educator does not necessarily mean that you have to*

work out in industry. You can get that experience; I agree with R2 because you can get that experience from visiting industry. From communicating with professionals, your cost accountants etcetera and understanding how their systems work, and using your teaching ability to translate it better to the students. So for me, you do not necessarily have to have spent 10 years out in industry to be a good teacher because we also tend to find staff come straight from industry, and can't put the information across to students. So it is a bit of a catch 22 situation, so I would prefer person to have a teaching experience. You can always get that industrial experience from liaising with our industry partners.

With regards to lecturer competence, all interviewees were of the opinion that lecturer competency has an effect on student performance. The focus group from UKZN stated that students are able to easily identify lecturers that are not competent and have not prepared for lectures. Thus, these students do not take those lectures seriously, and it may have a negative effect on their performance in the tests and examinations. Respondent 1 from the UKZN focus group interview stated that:

I also think students can tell when lecturers come to a lecture, and they are not academically competent, and they have not put in the work and prepared for a lecture.

The individual interviews revealed that the interviewees linked lecturer competency to good student performance. They indicated that well prepared lecturers motivated students to work harder and perform better in tests and examinations.

Lecturer work experience and competence do affect students' performance based on the discussion above.

5.2.2 How does pedagogic teaching experience influence the teaching and learning outcomes?

Interviewees were asked how long have they been teaching for and how has their teaching style evolved over the years? They were also asked to distinguish between teacher-centred and student-centred approaches to teaching and learning and which method they adopted in class?

The teaching experience ranged from 1 year to 39 years of teaching at a university. The teaching strategies and methodologies have evolved over the years to accommodate the changing students. The once homogenous classroom is now heterogeneous being a combination of all race groups with male and female students. Lecturers have to accommodate disabled students, but at the same time cope with technologically advanced students.

Previously, the homogeneous classroom was predominantly made up of male students of the same race group. Due to the South African race laws, white and black students attended universities separately. These pre 1994 students were not exposed to the advent of technology in the form of social media, laptop computers and mobile devices. The current cohort of students are a mixed class that are technologically empowered with devices that they were raised with. Thus, the current classroom is a heterogeneous classroom including all race groups, male and female students and students with disabilities.

In the individual interviews, a common statement made by the interviewees was that initially, they lectured how they were taught by their lecturers and perpetuated past inefficiencies. Over a period of time and with the assistance of training courses and academic development modules the lecturers have improved their teaching strategies and methodologies to facilitate the students' learning styles.

Interviewee E (interviewed on 19 July 2018) made the following observation regarding lecturing:

> *The first time I was more of a lecturing type, where I just lectured like previously I thought this is about lecturing. When I was a student, I used*

to just be lectured, but now I think that is not the best way to go about it. You have to get the students input and response from your lectures, so I changed from just being a lecturing part of it to a lecture and a student response type of a lecturer. Where I request…I always ask questions, and I make sure the students are paying attention.

Interviewee F (interviewed on 19 July 2018) made the following comments about his teaching experience:

Ok, as I have mentioned, I am 14 years in academia right…I never ever knew about this pedagogy. I always taught the way I was taught. Where if I find someone's way of approach of teaching was nice, I would bring it into my teaching. However, I only become conscious of it when I participated in the Rhodes postgraduate diploma. I have done the assessors training, and I did a portfolio when I was at UNISA, but I think the Rhodes programme made me more conscious of it because now with my experience, I could now go back and say yes, ok I did this, and I could have done this better, or I have been teaching like this…maybe it's is because I am teaching like this, the students are performing like that. You know, so the thing is that I only became aware of my style of teaching, and taking into account students reactions only after I participated in the Rhodes Programme. The teaching programme. The PGDip in Teaching.

In the UKZN focus group interview (interviewed on 30 July 2018), the respondents indicated that their lecturing style and methodologies improved with teaching experience and by learning from senior colleagues in the department. Some new academic staff even went to the extent of sitting in on seasoned staff members' lectures to gain insight and experience.

Respondent 1 from the UKZN focus group interview stated that:

I have been teaching for nine years. I left commerce, and I joined the University of KwaZulu Natal in July of 2009. Yes, I think that my experience improves with every year that I pass because every class is different to the previous one. So I think the more experience you have teaching different types of students, your experience will improve.

During the DUT focus group interview (interviewed on 8 August 2018), the interviewees stated that their extensive teaching experience assisted them to adapt to their students' needs as the times have changed. They have moved from 'chalk and talk' to 'slides and computers'.

Respondent 3 from the DUT focus group interview commented as follows:

> *And the methods that I have used, it actually has changed. So you are finding that you are doing more group work, as opposed to standing in front with chalk kind of method. You will notice with the calibre of students has decreased over the years, so you have adapted to that. You have discovered now that chalk and talk does not work, let the student get involved. They can now think out of the box. So adaptability for me over the years is important*.

Teacher-centred approach to teaching and learning is where the lecturer disseminates the notes and dictates the lecture to the students whereas student-centred approach to teaching and learning involves the lecturer facilitating the lecture and getting the students to participate actively in the lecture. Teaching experience allows the lecturer to use a blended approach to teaching and learning where both methods are used. The interviewees indicated that they would use the teacher-centred approach when providing theory and facts about a topic and then use the student-centred approach when it is possible to get the students actively involved in the lecture utilizing techniques such as group work or tutorial exercises. Thus with teaching experience, they are able to adopt a blended approach to teaching and learning. However, it was noted that some lecturers would like to use the student-approach to teaching and learning, but it is difficult to do when there are a lack of resources; lack of textbooks in the classrooms; and large class sizes.

Interviewee C (interviewed on 18 July 2018) stated that:

> *The numbers really impact, large number really impact on your teaching as a lecturer. It does. And it is harder to get them to participate when they are bigger, because now of actually reading the questionnaire and responding to you, they are talking to a friend*.

Pedagogic teaching experience impacts positively on teaching and learning outcomes because with experience the lecturers are able to adapt to the students' needs and create a conducive learning environment for the students.

5.2.3 To what extent does the teaching qualification influence the teaching and learning outcomes?

In the individual interviews at MUT, seven of the fifteen interviewees held teaching qualifications from the University of South Africa (Unisa) and Rhodes University. The remaining staff did not have teaching qualifications. The teaching qualification is recommended but not compulsory to secure tenure as a lecturer at Higher Education Institutions in South Africa. This qualification comprises, amongst others, the following core modules: teaching and learning; curriculum development; assessment; evaluation and classroom management. The lecturers that possessed the teaching qualification indicated that this qualification assisted them in managing the classroom more effectively. The lecturers without this qualification acknowledged its value and stated that they would like to pursue the teaching qualification at some time in the future.

The following views, inter alia, were recorded from the individual interviews regarding the teaching qualification: Interviewee A's (interviewed on 16 July 2018) response was:

> *Yes, because remember I said that I got this qualification before coming to MUT, so it has definitely enhanced and given me teaching methods in the classroom. So it definitely does help. Like I would say, that if a person can drive a car, it is not the same as having a license to drive. You are more confident. So for me, having a teaching qualification makes you feel more confident because of all the knowledge that you gain from all the different modules. It will make you a better person in front of the classroom*.

Interviewee D's (interviewed on 18 July 2018) comments were:

You see a teaching qualification that one would often find being offered by a university for example or other institutions. One would actually benefit from one or two modules that are offered. But what actually up skilled me in this regard was how to manage the classroom, class management. And of course the issue about didactics. Which deals with how you handle your subject matter. You know some of these subjects included in there are for example, not so relevant. You know, history of education, I mean what do you do about that? But the real subjects that are included in the program that will actually enhance, in my particular case, enhance my skills. I entered this area, you know, without any qualification in education. This class management and didactics.

Interviewee G (interviewed on 19 July 2018) stated:

Yes, I am a teacher, yes I am an accountant, but at the end of the day I am a human, and I have to give it a 100% so that I know that they are benefitting. So the teaching qualification is paramount, and I think every single lecturer needs to someway along the line of their lecturing career, at least try and do those qualifications. And it is not a difficult qualification; it is just a thought provoking qualification.

Interviewee B (interviewed on 18 July 2018) who does not possess a teaching qualification mentioned that:

I do not have a teaching qualification, but I am planning to do it in 2019, after completing my masters. At the moment I am busy with my masters. As soon as I complete my masters, then I will do a teaching qualification.

Interviewee K (interviewed on 20 July 2018) stated:

For me, I think that it would be better if I could do the teaching qualification, rather than do the PhD one. Looking at the present situation, I do not regard myself as only a lecturer, but I regard myself as someone who is involved in training in general.

In the UKZN focus group interview (interviewed on 30 July 2018), one out of three interviewees had a teaching qualification. The lecturers without the teaching

qualification acknowledged the importance of the teaching qualification as it assisted in bridging the gap in a career change from accountant to lecturer. They attended the compulsory teaching courses which are a component of the induction programme, and this was of great help in making them become reflective practitioners.

Respondent 1 from the UKZN focus group interview mentioned:

> *Yes, the course has definitely improved the way I perform in class, in that I had the opportunity to reflect on my experience as a lecturer, and look deeper into how we teach, how we assess our students, how do we design our programs. So, yes I did find them very interesting, and I do think that it improved my lecturing experience, yes*.

In the DUT focus group interview (interviewed on 8 August 2018), three out of the four interviewees held teaching qualifications and were of the opinion that this qualification enhanced their teaching abilities. It was also encouraging to note that these lecturers were willing to accept part of the blame when student performance was deficient because they, as passionate educators, see themselves as part of the problem. Interviewees without the teaching qualification or a teaching background placed the blame on the students only when student performance was poor.

Respondent 1 from the DUT focus group interview stated that:

> *Yes, I do have a teaching qualification. And also I furthered my studies under…I did my master's in education. And it was a course work masters. And the module specifically that I think assisted me to, with the assessment. It helped me to understand how to assess the student as such. Not about what the student learnt, as much as I have to go according to the objectives for outcomes in the learner guide*.

Respondent 3 from the DUT focus group interview mentioned that:

> *For me, assessment is important, because in higher education level, we should be looking at integrating in terms of our subject areas, so really empower these students when they get out into industry. Because majority*

of our graduates say that they walk out of DUT, those that are employed, we get reports that they do not know what they are doing. And to a large extent, we are actually to blame, not the students.

The teaching qualification hones in on aspects of teaching and learning, curriculum development, and assessment and evaluation. These are attributes to becoming a good lecturer and assisting accountants to change from a career in practising accounting to teaching accounting. Thus, the teaching qualification does impact on the teaching and learning outcomes since lecturers equipped with these skills will improve student performance in accounting education.

5.2.4 What are the underlying relationships between academic competence, industrial experience, teaching experience, and teaching qualifications?

Academic competence, industrial/work experience, teaching experience and teaching qualifications are attributes that constitute a competent lecturer. The interviewees had these traits as their strengths to make them effective and adaptive lecturers. Those lecturers that were missing any one of these characteristics made up for it in the other areas and acknowledged the missing link.

A system dynamic stock-flow map was designed to assess the effect of educator capabilities on student performance. Educator capabilities included industrial/work experience, teaching experience and teaching qualifications. This stock-flow map known as a causal loop diagram is discussed in Chapter 6.

5.3 Conclusion

Based on the individual interviews conducted at MUT and the focus group interviews conducted at UKZN and DUT, sufficient evidence was collected to answer the research questions. The data collected has been audio recorded and

backed up on an external storage device for safe keeping. The audio recordings were further transcribed into word transcripts which have also been backed up on an external storage device. This evidence supports the claims made in this study and will be kept in my custody which will be made available to the supervisor and the examiners.

The following discussion chapter will highlight the findings, significance, limitations and recommendations.

CHAPTER SIX APPROACHING THE LEADERSHIP CHALLENGE

- Introduction
- Problem statement
- Research questions – summary of findings
- System dynamics
- SSM – Rich picture
- Lifecycle influences on lecturers
- Literature engagement
- Implication of findings
- Significance
- Limitations
- Recommendations for future research
- Conclusion

6.1 Introduction

This chapter discusses the problem statement and details the reason why the study was necessary. The discussion goes on to explain how the data collected was analysed to answer the research questions. An explanation is then provided on System Dynamics and Soft Systems Methodology indicating how it was integrated into the study. The dominant system being the Viable System Model was used to link educator capabilities (work experience; teaching experience and teaching qualification) and student performance in accounting education. The pathways to Accounting Academia were then outlined detailing varying routes to becoming an accounting academic. The discussion then moves onto academic leadership in accounting education, and I use the Department of Accounting and Law at MUT as a point of departure for this conversation. The similarities and differences from the literature engagement and the interviews were discussed to highlight the salient points that were discovered during the study. The implication of the findings are noted and the significance of the study, especially for MUT, was discussed. The limitations were discussed and substantiated, and finally, recommendations for future research were noted.

6.2 Problem Statement

The teaching capabilities of lecturers are often not linked to student performance. Lecturers that possess work experience, teaching experience and the teaching qualification tend to illustrate higher levels of competence with regards to their teaching capabilities. This study links the relevance of teaching competence to the ability of educators to transfer knowledge to students and thereby improve performance in accounting education. Hanapi and Nordin (2014) concur that lecturer competency is the ability to perform tasks and state that competency comprises knowledge, skills, personal values, attitudes and motivation in doing a task.

6.3 Research Questions – Summary of Findings

From the discussion in Chapter 5, the following summary of the findings answer the research questions:

Lecturer work experience and competence do affect students' performance based on the data collected in the interviews. The practical examples that the lecturers bring into the classroom from work experience enriches the students' learning experience.

Pedagogic teaching experience impacts positively on teaching and learning outcomes because with experience the lecturers are able to adapt to the students' needs and create a conducive learning environment for the students.

The teaching qualification does impact on the teaching and learning outcomes since lecturers equipped with teaching skills will have a positive effect on student performance in accounting education. These lecturers are able to move along the continuum of being either teacher-centred or student-centred depending on the requirements of a particular lecture.

Academic competence, industrial/work experience, teaching experience and teaching qualifications are attributes that constitute a competent lecturer. The interviewees had these traits as their strengths to make them effective and adaptive lecturers.

6.4 System Dynamics

I have introduced and discussed System Dynamics in Chapter 4. The following stock-flow diagram highlights the research questions in this study by highlighting the influence of educator capabilities on student performance. The educator capabilities are classified as industrial/work experience, teaching experience, and a teaching qualification. When these educator capabilities impact positively on student performance, the student performance increases which results in higher pass rates.. Higher pass rates increase the number of graduates which,

in turn, increases funding from the government. Increased funding allows the university to increase the first year intake of students and improve educator capabilities through development and training programmes. Hence, more capable academic staff will deliver improved lectures to new and existing students who will, in turn, excel academically and the increased student performance will result in increased throughput and graduation rates being achieved by the university.

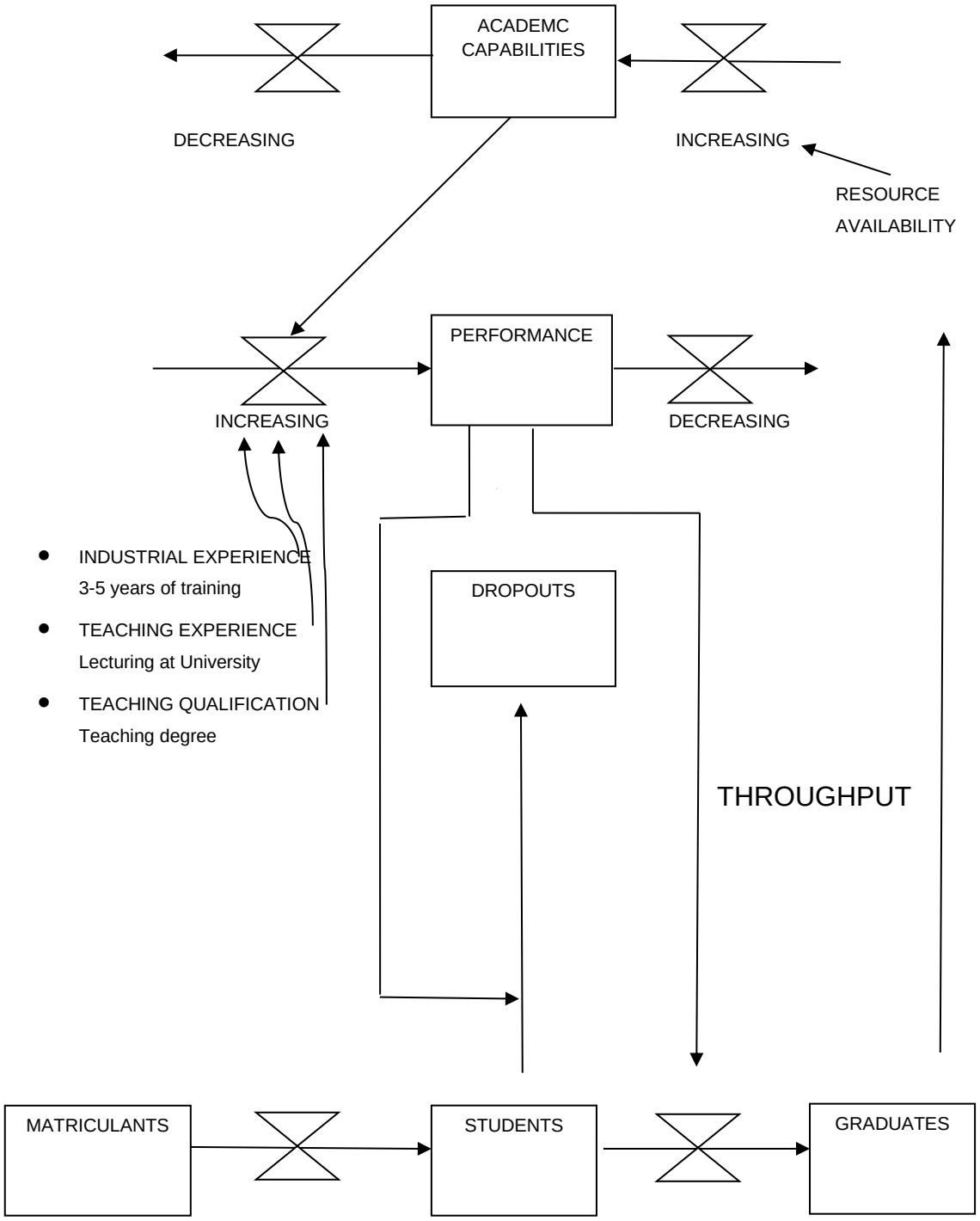


Figure 6-1 Stock-flow map of educator capabilities for improving student performance

Source: Own assertion

Educator capabilities are one of the factors that contribute to student performance. The educator capabilities include work experience, teaching experience and the teaching qualification.

Based on the above System Dynamics model, matriculants enter the higher education system as students. They will pursue a tertiary qualification with two possible outcomes. If successful, the student will qualify and graduate; otherwise the student will drop out. Graduates increase the funding that flows to the university from the Government. A portion of these resources is used to enhance the capabilities of the lecturers via training programmes and further higher qualifications. The teaching qualification has become a qualification of choice amongst lecturers as many universities are now requiring academic staff to possess a teaching qualification to secure tenure as alluded to in the earlier discussions. The additional staff development programmes and teaching qualifications acquired by lecturing staff increase their competencies in the classroom which in turn impact on the student performance in terms of improved pass rates and decreased dropout rates. As discussed earlier, de Jong *et al.* (2013) state that many higher education institutions are promoting the teaching qualification and calling it the licence to teach since it enhances the lecturer's pedagogical skills, which has a direct impact on the students. From the 'teaching qualifications' section, it is evident that universities from various parts of the world are moving towards making the teaching qualification compulsory in order to teach in higher education with the intention to improve the quality of teaching and learning.

6.5 SSM – Rich Picture

I have introduced and discussed Soft Systems Methodology in Chapter 4. The following rich picture captures the essence of my investigation into the educator capabilities on student performance. The students are affected by academic and social issues during their time spent in higher education. The academic issues revolve around the competency of the academic staff in terms of their industrial/work experience, teaching experience and teaching qualifications.

Lecturers have to comply with the university's mission and vision which include the three pillars of higher education namely teaching and learning; research; and community engagement. These demands tend to place lecturers under tremendous pressure to satisfy these goals by splitting their time amongst these core requirements. Furthermore, in the accounting profession, it is recommended that staff belong to professional bodies and hold professional designations which means allocating time for continuing professional development. As a result of the time constraints, some academic staff tend to place more effort in some areas and thereby, intentionally or unintentionally, ignoring other key performance areas. A lecturer who is an avid researcher could spend minimal time on teaching and learning thereby neglecting the needs of students and vice versa. The picture depicts that government and management are far removed from the classroom experience. Hence, as we are currently experiencing student protests under the banner of 'Fees must fall', reiterates the breakdown in communication amongst the key stakeholders in higher education. Poverty is highlighted in the social issues, and this negatively impacts on the student experience and performance in terms of success and throughput rates. Government is widening access through physical access, but poor pass rates and throughput rates reveal that epistemological access (access to knowledge) is lagging.

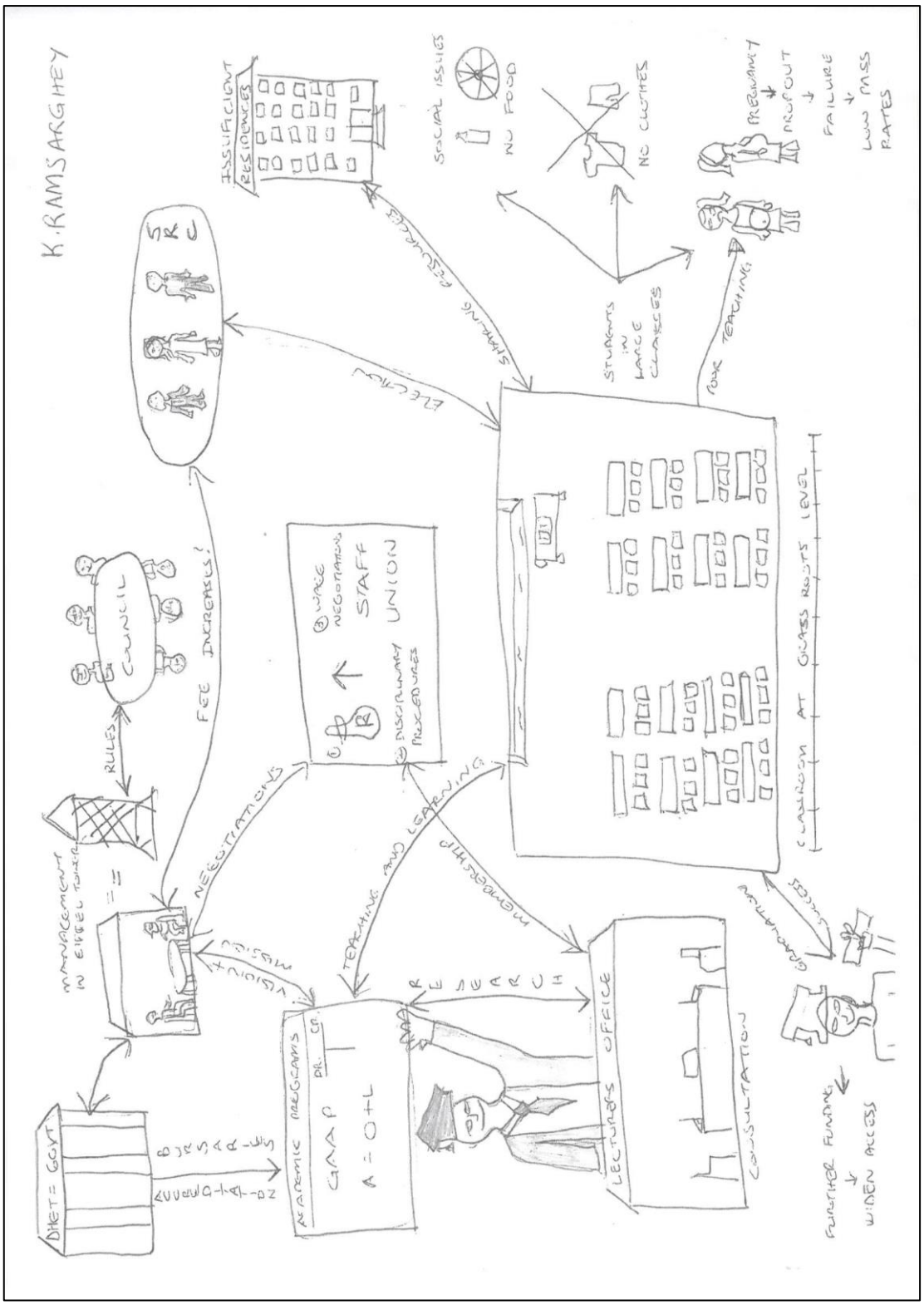


Figure 6-2 Own assertion – Student experience in a University

Source: Own assertion – Rich picture

6.6 Lifecycle Influences on Lecturers

6.6.1 A VSM approach

Introduction

I have introduced and discussed the Viable System Model (VSM) in Chapter 4 of this study. In this previous chapter, I focussed on using VSM to identify educator capabilities for improving student performance in accounting education. I delved and deliberated into the operations of VSM where I unpacked the idea of recursion occurring at three different levels. For each level of recursion, I discussed the impact of Systems 1to 5, where recursion levels 0, 1, and 2 represented Mangosuthu University of Technology (MUT), the Department of Accounting and Law, and the Accounting Lecturers respectively.

In considering my exploration into VSM to better understand my lived experience as a senior lecturer and a leader in the Department of Accounting and Law at MUT, I am going to discuss the concepts of cybernetics, subsidiarity, requisite variety and the system in focus, which are founding principles of VSM.

Cybernetics

Cybernetics was initially categorized as the science of control and communication, be it in animals or machines. Control is achieved when a system is monitored, and divergences are corrected by taking action towards present goals. Communication is an effective way of passing information to a machine or individual in order to maintain control. Thus, control and communication work in harmony to achieve desired results, be it in animals, humans or machines. For example, for a central heating system to work, a thermostat regulates the temperature of the room to a desired temperature (Jackson 2003). The cybernetic idea of control and communication is relevant in all forms of human thought and action from biology, to management and organization, and engineering (Flood 2002).

The implication for MUT, the Department of Accounting and Law, and the Accounting Lecturers is that the communication and control processes can be well managed to bring about harmony and a seamless working environment. However, if control and communication are lacking at any level, this can lead to chaos and the lack of goal congruence among the stakeholders in the university, which ultimately will have an adverse effect on the students and the student performance.

At recursion level 0, for example, if MUT management implements a policy or changes a policy without consultation, this can lead to staff rejecting that policy via legal structures like the Faculty Board and the Senate. This dictatorial style of leadership will fail dismally resulting in staff not trusting the management of the university. Similarly, at recursion level 1, if the Department of Accounting and Law lacks control and communication from the HOD to lecturers, then the lecturers will not view the HOD as a figure of authority. The reporting lines from lecturer and senior lecturer to HOD will be disregarded as the HOD does not have control over the department and does not communicate with his staff. Finally, at recursion level 2, the Accounting Lecturer that lacks control and communication will struggle to be in charge of his/her classes as these traits are imperative for a lecturer to be considered competent. Thus, control and communication filter through all level of recursion at the university and plays a vital role in terms of being a successful educational institution.

Subsidiarity

Subsidiarity refers to the issue of decision-making by the appropriate structure so that the decisions taken can be as effective as possible and have an immediate impact on the client without unnecessary administrative blockages. Thus, at each recursion level, the staff involved must be empowered to make binding decisions that are in the best interest of their respective clients. Decision-making should only be passed onto higher reporting structures if the incumbent has a conflict of interest, or is unqualified or inexperienced to take the necessary decision.

A good example in the university, at recursion level 0, would be the MUT management postponing all scheduled examinations due to the temporary closure of the university in the likely event of student protest action. This decision has to be taken at the university level as it affects all the academic and administrative departments. At recursion level 1, the Department of Accounting and Law will take a decision, for example, to book a block week as a test week for test 1. The Head of Department (HOD) will approve this decision, and the necessary test venues will thereafter be booked. All the lecturers affected by this test week will comply by having their respective tests ready for the test week. Similarly, at recursion level 2, the Accounting Lecturers are responsible for decision-making with regards to their subject specialities. The lecturer concerned may give his/her students a formative assessment, in the form of an assignment, and he/she decides on the scope and due date of that particular assignment. The decision being taken is closest to the client, which in this case is the student.

Requisite Variety

Jackson (2003:9) states that 'According to Ashby's law of requisite variety, systems can only be controlled if the would-be controller can command the same degree of variety as the system'. This means that for an organization to survive, it must be in an adaptive relationship with its environment. The organization must be able to meet the demands of its environment.

At recursion level 1, MUT is an educational institution producing graduates in varying disciplines. These graduates are seeking employment in the labour market after exiting the university. The labour market represents the environment, and this environment is rapidly changing. MUT has to adapt to keep up with the needs of this environment. If MUT does not produce the graduates that the labour market desires, then the MUT graduates will, unfortunately, remain unemployed.

At recursion level 1, the Department of Accounting and Law produces accounting graduates that exit the university and enter the accounting labour market. These graduates are absorbed either into the public sector or private sector of the

economy. Public sector offers government related careers while the private sector offers accounting industry related careers. These environments are continuously changing in terms of accounting standards and entrance requirements; hence the Department of Accounting and Law has to keep abreast with these changes to keep the programmes relevant.

At recursion level 2, the Accounting Lecturers have to adapt their syllabi to accommodate the changes in the various accounting related subjects that change annually. The latest material has to be taught for the students to be relevant and up to date with their knowledge base. The environment here is the advisory board and industry partners that ensure that the Accounting lecturers are teaching the latest material to students. The external moderators to examination papers also play a crucial role in ensuring that the Accounting lecturers are teaching relevant material that satisfies the external partners and the environment.

VSM – The system in focus

Paying attention to the ‘system-in-focus’, the VSM is used to elaborate on the organization. VSM consists of five elements known as Systems 1 to 5 that are labelled as implementation, co-ordination, operational control, development and policy. The following diagram is a representation using VSM to model educator capabilities for improving student performance in accounting education.

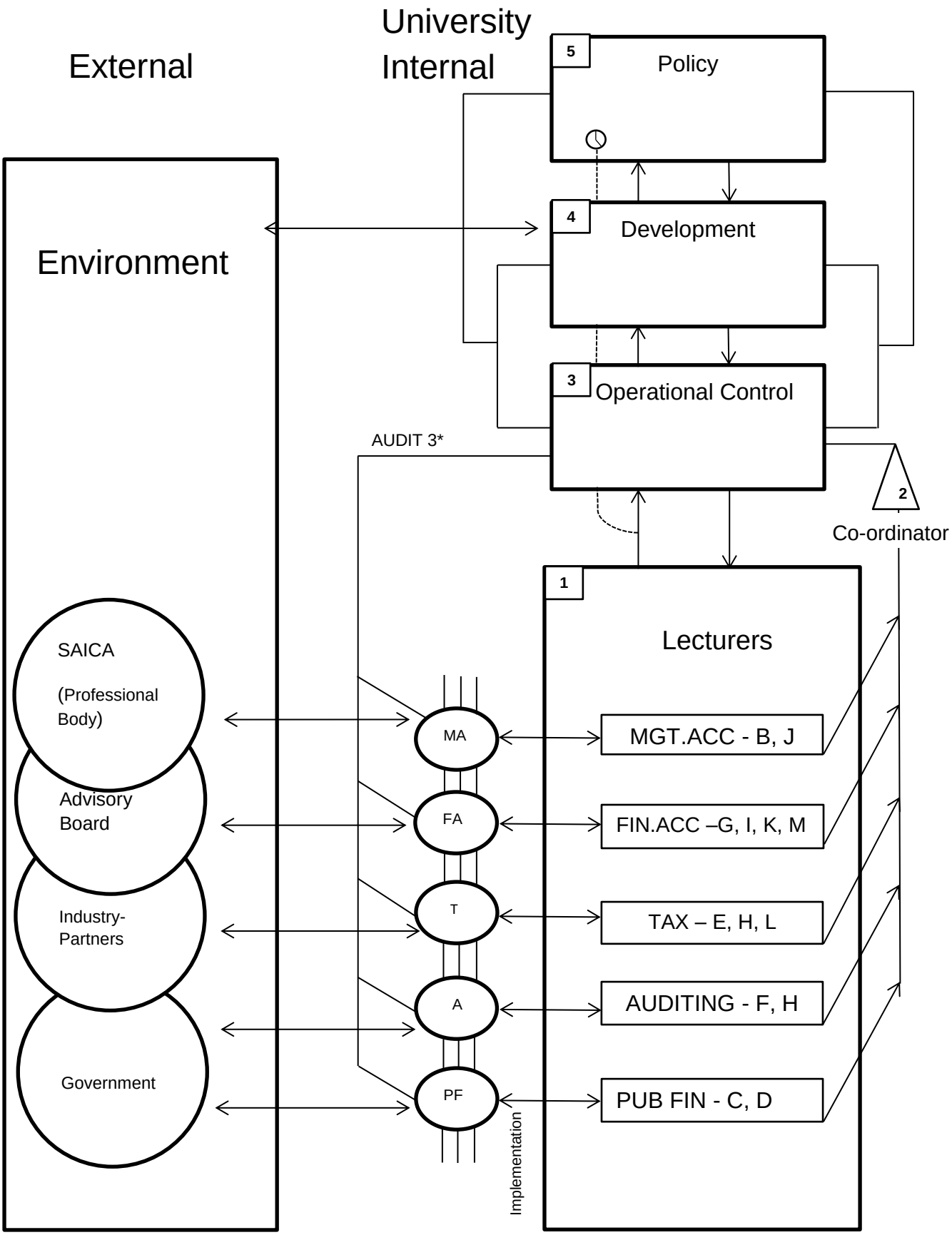


Figure 6-3 VSM interpretation of educator capabilities for improving student performance in accounting education

Source: Reynolds and Holwell (2010:89) - Stafford Beer's Viable System Model adapted as illustrated in Reynolds and Holwell.

Key: SAICA – South African Institute of Chartered Accountants

MA - Management Accounting

FA - Financial Accounting

T - Taxation

A - Auditing

PF - Public Finance

HOD - Head of Department

System 1 consists of various parts of the organization concerned with implementation and is related to the purposes of the organization. In the diagram above, System 1 represents the lecturers and the core subjects being taught in the Department of Accounting and Law. The subjects are Management Accounting (MGT. ACC), Financial Accounting (FIN. ACC), Taxation (TAX), Auditing (AUDITING) and Public Finance (PUB FIN). System 1 interacts with the environment, and above, the accounting lecturers will be engaging and interacting with the professional bodies like SAICA, with the Advisory board on work-related issues, and with industry partners regarding training and other opportunities.

System 2 is the co-ordination function which consists of the rules and regulations that ensure that System 1 functions cohesively and abides by all legal requirements. The regulations in a university with regards to governance, human resources, finance, and quality ensures that System 1 operates in harmony. In the illustration above, being a university setting, System 2 will consist of support services like workload allocation, timetabling, and venue allocations in order to bring harmony between the lecturers in System 1. Senior lecturers or programme co-ordinators may be tasked with the responsibility of heading up System 2.

System 3 performs an audit function ensuring that specified targets are met and that the rules promulgated by system 2 are adhered to. System 3 is able to monitor performance and operational control of System 1. System 3 reports upwards to the policy-making System 5. System 3 could be represented by the

Head of Department (HOD) in the Department of Accounting and Law. Jackson (2003:94-95) posits that 'Systems 1, 2 and 3 make up what Beer calls the 'autonomic management' of the organization. They can maintain internal stability and optimize performance, within an established framework, without reference to higher management'.

System 4 speaks to the development in the organization, where information is received from System 3 for decision-making. System 4 must provide information to System 3 if action is required or to System 5 for long term planning. System 4 is involved in corporate planning, marketing, public relations, and research and development. System 4 could easily represent the Dean of the faculty in the above diagram keeping a link between System 3 (HOD) and System 5 (Senior Management).

System 5 is the policy-making system and is responsible for the whole organization. It formulates policy on the basis of information received from System 4 and communicates it to System 3 for implementation. System 5 maintains a balance between internal and external demands on the organization. It maintains internal stability but adjusts to the external environment. System 5 has to ensure that goal congruence is achieved for all the systems to be working in harmony. Therefore, Senior Management in the university environment heads the System 5. The Senior Management is able to drive the mission and vision of the university through the strategic planning processes.

The above Viable System Model, as discussed in Systems 1 to 5, details the relevance of each system in a university environment. My 'system in focus' is System 1 as this is where the lecturers are based in terms of their areas of speciality related to the subjects that they teach. The subjects in Accounting are management accounting (MGT. ACC), financial accounting (FIN. ACC), taxation (TAX), auditing (AUDIT) and public finance (PUB FIN). These lecturers were interviewed and the data collected were transcribed for analysis in this study. The data obtained from the transcriptions reveal, inter alia, the pathways pursued by the lecturers in achieving their current statuses as academic staff. This will now be further investigated in the following discussion on pathways to Accounting academia.

6.6.2 The path taken - Pathways to Accounting Academia

The pathways to Accounting Academia was introduced and discussed in Chapter 4. The data of the interviewees from the individual MUT interviews and the data of the respondents from the focus group interviews were used to establish career paths and timelines taken to become academics. This information used in the career paths and timelines were further confirmed with each candidate telephonically in order to confirm the data analysed in the transcripts from the interviews.

The results that emerged from the career paths and timelines revealed that every academic had chosen a personalized career path and timeline to achieve his/her goals of becoming an academic. There is no one-size-fits-all when it comes to choosing a career in academia. The decision to become an academic is either primary or secondary depending on one's aspirations and desired career goals which can change while completing tertiary education. The decision to embark on an academic career is primary when the individual is intentionally pursuing academia as a career. The prospective lecturer will purposively complete the higher degrees that are required to secure tenure at a university and, most likely, pursue a teaching qualification to improve pedagogical skills and heighten the opportunities of employment in the education sector. The decision to become an academic is secondary when a candidate, who is qualified and a specialist in his/her field, chooses to change his/her career from practice/industry to academia. The decision to become an academic is a second career choice and requires the prospective lecturer to adapt to the new career path.

The study has revealed that many lecturers chose accounting as a career and subsequently chose accounting academia as a change in career. The change in career required these lecturers to adapt to the new chosen career path in accounting academia. They had to pursue and fulfil the requirements of accounting academia in order to keep up to date with changes in their respective specialist areas and, further study for higher degrees to satisfy the requirements of research and vertical progression. The chartered accountant lecturers had little teaching experience as they moved from practice/industry to academia reflecting

a change in career. They did not hold teaching qualifications, masters' or doctoral degrees as their prior focus in practice/industry was attaining the chartered accounting qualification.

The lecturers that studied on a full time basis were able to complete their studies at a much younger age as compared to their counterparts who studied on a part time basis. The option of studying on a full time basis is preferable provided that funding is available and the candidate's personal circumstances allow for full time studies to be pursued. Most of the lecturers studied on a full time and part time part basis due to their personal circumstances. The interviews revealed that after completing a first qualification, the lecturers had to get work experience and sustain themselves financially. Hence, there was a need to continue with subsequent qualifications on a part time basis. The reality of work pressure and family commitments slow down one's desire and drive to continue with higher degrees. However, to secure tenure as a lecturer, most universities require a master's degree, and this is the driving force for the dedicated prospective lecturers who want to pursue an academic career.

The study further indicated that the number of lecturers holding doctoral degrees was too low. Only one respondent from the DUT focus group had completed a doctoral degree, but she was almost at the end of her academic career. There were only three interviewees from the MUT group that were pursuing their doctoral degrees, of which, one candidate was going to retire in this academic year. In South Africa, most doctoral candidates obtain their qualifications mid to late career due to varying reasons. The reasons listed by the interviewees were, inter alia, heavy workload for lecturing staff, lack of funding from the university, lack of support from the university in terms of sabbatical leave, and lack of family support.

Having made the above arguments for low doctoral outputs, I must concede that the South African government has made substantial progress towards assisting doctoral candidates in achieving their qualifications. Of recent, there have been a number of initiatives introduced in the form of grants, subsidies and sabbatical opportunities to facilitate the fast tracking and completion of doctoral qualifications. Samuel (2016) posits that there is a positive trend in the enrolment

of doctoral students in South African universities and there is a specific plan for doctoral education in the National Planning Commission's setting of targets for increased output. Many South African doctoral holders have either retired or emigrated causing a brain-drain on the education sector and creating an urgent call to increase the number of doctoral graduates in the country. As per the timeline in Chapter 2, on average, a student could take four years to complete a degree, two years for an honours degree, another two years for a master's degree, and finally approximately four years for a doctoral degree. In total, with full time study, the student will take about twelve years to attain a doctoral degree. Assuming that the student commenced university studies at the age of eighteen, he/she would have completed a doctoral degree by the age of thirty. The above scenario is the ideal situation without interruption and failure. However, the South African circumstances do not allow most individuals to be placed in this ideal scenario due to poverty and the high unemployment rate. As alluded to earlier, most South African doctoral students are qualifying mid to late career, which means that they would fall into the age category of forty to sixty-five years of age.

Samuel (2016) concurs with the above view where he argues that massification in higher education has led to a wide range of students pursuing higher degrees, and these individuals are not necessarily pursuing doctoral degrees in their original disciplines, and on a part time basis, leading to this cohort of students taking longer than the 'normal' PhD student in full time study to complete their studies. Thus, this is one of the plausible reasons for doctoral students taking longer to complete their studies and qualifying at a much older age than full time students who complete their doctoral qualification immediately after their master's qualification.

The path taken in the pathway to Accounting Academia is personalized and individualistic due to the varying factors and reasons discussed above that impact on prospective lecturers embarking on this trajectory. The doctoral qualification is the ultimate qualification for a career in academia in order to validate oneself as a specialist in a chosen field and to delve into research areas in that chosen field of expertise. The teaching qualification strengthens the pedagogical skills of the accounting academic and exposes him/her to the concept of being student-centred in a heterogeneous class environment. The work experience gained by

the accounting academic brings a wealth of practical examples into a student environment where the majority of the students are full time students with little or no work exposure. Samuel (2016:416) advocates that 'Doctoral educators and their students will become the future cultural agents of change.' As clichéd as it may sound, I have to believe that the path less travelled is the path more rewarding.

6.6.3 Academic leadership in accounting education – leading academics

Academic leadership in accounting education was introduced in Chapter 3 where I detailed the role of the academic leaders in the Department of Accounting and Law. The HOD is the overall leader of the department being laden with the strategic academic and administrative responsibilities of the department. The HOD is in a critical position of academic influence. The department is allocated an annual budget for all of its expenses, and this budget is managed by the HOD. In terms of reporting lines, the HOD reports upwards to the Dean of the Faculty of Management Sciences. The HOD has the prerogative to delegate academic and administrative duties to the senior lecturers who report directly to the HOD. Thus, the senior lecturers play an important leadership role in terms of the duties that they carry out on an ongoing basis.

Leadership roles are also bestowed upon programme and subject co-ordinators who perform leadership tasks and duties as discussed in Chapter 3. An academic staff member from the department can be in leadership positions as a senior lecturer, a programme co-ordinator and a subject co-ordinator simultaneously. Thus, work experience and teaching experience is of great assistance in executing leadership tasks and duties. Academic leaders, thus, have a legitimate right to manage other academic staff as subordinates in the interest of efficiency and goal congruence (Winter 2009).

Academic leadership can be seen either to be constructive or destructive. The leadership style that is received by peers and colleagues as constructive when

they perceive that the leader has their best interest at heart. The collegiality builds up, and the leader receives overwhelming support from the peers and colleagues in the department. The leadership style is deemed to be constructive as there is goal congruence between the leader and the colleagues in the department. Leadership can be harmful and destructive when the leader uses his/her position of leadership for self-gain in terms promotion and ignores the plight of the peers and colleagues that s/he is meant to be serving. Thus, this style of leadership leads to a breakdown in relationships between the leader and the colleagues in the department, and there is a loss in trust and respect from the colleagues in the department. Winter (2009:129) states that 'Gaining the support of the managed may not be an easy task when academics feel managers are using managerialism for their own purposes and future careers'. This type of leaders become self-serving and unpopular in an academic department.

From the perspective of being a leader in my department and being a reflective practitioner in terms of my lived experience, leadership is not for the faint hearted. It requires you to search for every ounce of that inner strength in order for you to be objective and independent when decision-making with regards to your peers and colleagues. It is tempting, at the best of times, to favour a friend in the department or to help one colleague a little more than another. Leadership tests your ability to be true to self and maintain self-respect. It allows you to value rare character traits like honesty and loyalty. Leadership builds and defines character – it will either bring you into disrepute, or you will be remembered years later for the improvements that you created and values that you instilled.

6.7 Literature Engagements

In order to inform my research study and a process of sense making, I engaged with a broad range of literature relating to the topic and determined that the most important aspects of the literature to inform my field of study were work experience, teaching experience and the teaching qualification. By focussing on these areas of the literature, I was able to answer my research questions.

During the data collection phase of the study, I focussed on work experience, teaching experience and the teaching qualification and was able to gather information from the interviewees to answer the research questions. Thus, I am able to create relationships among the literature, the individual interviews and the focus group interviews.

6.7.1 Work experience

According to Trigwell (2012:607), 'there are significant relations between the way teachers emotionally experience the context of teaching and the ways they approach their teaching, with positive emotions being associated with student-focused teaching approaches and negative emotions with transmission approaches'. Lecturers are bound to experience emotions in the work environment due to the various encounters like the culture and politics of the university; the interaction with the students/parents/other colleagues; participation in statutory meetings with management or with the student representative council. These encounters could invoke either positive or negative emotions of the lecturer which could, in turn, have an impact on the teaching that follows. All interviewees that had work experience expressed the view that work experience was extremely valuable as they were able to integrate the theory from the textbooks to the practical examples that they had experienced in the work place.

6.7.2 Teaching experience

From the literature, Hunde and Tacconi (2014), state that one would tend to teach how one was taught previously and possibly perpetuate mistakes. In the individual interviews, a common statement made by the interviewees was that initially, they lectured how they were taught by their lecturers and perpetuated past inefficiencies. The reading from the literature reiterates the concerns of the interviewees that one tends to perpetuate one's past experiences.

A commonality amongst studies in teaching strategies indicate that the teacher-centred approach, where transmission of information to students occurs, lends itself to a surface approach to learning or rote learning by students. The student-centred approach to learning, where conceptual understanding occurs, is likely to encourage a deep approach to learning. Akerlind (2003:376) states that the teacher-centred focus is 'less likely to produce high quality learning outcomes amongst students'. Tigelaar *et al.* (2004) and Trigwell (2001) concur with this view of teacher-centred versus student-centred approach to learning. Martin *et al.* (2000) also agree that the student-centred approach to learning results in more effective learning. The interviewees indicated that they would use the teacher-centred approach when providing theory and facts about a topic and then use the student-centred approach when it is possible to get the students actively involved in the lecture by way of group work or tutorial exercises. From a practical point of view, it is not always possible to implement and use a student-centred approach to teaching and learning due to constraints that may exist. According to Ramsden *et al.* (2007), variations in teaching methods are linked to the context of teaching, therefore class size; academic workload; language skills; and prior knowledge of the subject matter are factors that impact on the way in which educators deliver lectures.

Lindblom-Ylanne *et al.* (2006) concur that university teachers' approaches to teaching indicate variation in teaching and that approaches to teaching are linked to conceptions of teaching. Variation in teaching is reflected in student-centred teaching and teacher-centred teaching depending on the context or discipline. The interviewees indicated that theoretical subjects might lend themselves more to teacher-centred teaching where there is more dissemination of information and less student participation.

McAlpine *et al.* (2009) distinguish between espoused theories and theories-in-use. Our espoused theories (beliefs) relate to the ideal teaching and learning environment with small classes that are well resourced where a student-centred approach is effective. However, our theories-in-use (actions) find us, educators, in teaching and learning environments that are under resourced with large class sizes that are teacher-centred where knowledge is being transferred and rarely challenged. In many instances, students are learning to pass and adopting a

surface approach to learning. In the individual interviews at MUT, the respondents referred to a lack of resources and large class sizes as a stumbling block to quality teaching and learning.

The Department of Higher Education and Training (2018:3) convened a workshop on strengthening university teaching and 'the aim was to explore how to create structural, systemic ways to improve the quality of university teaching and thus student success'. At the highest level of the management of education, the link between university teaching and student success is recognised and being prioritized. This workshop developed a national framework for enhancing academics as university teachers. The framework focuses on supporting and developing academics as university teachers. It recognises and rewards teaching developments. An important principle underpinning the framework was that teaching and research should complement each other and not compete with each other since both activities are equally important for an academic (Department of Higher Education and Training 2018). The recognition and prioritization of quality teaching in universities is bound to improve student success.

6.7.3 Teaching qualification

Lewin and Mawoyo (2014) recommend that academics pursue a formal teaching qualification to enhance their professional development and assist them in their teaching approaches to cater for student diversity. Postareff, Lindblom-Ylanne and Nevgi (2008) state that in most European countries teaching in higher education does not require a teaching qualification; however in order to improve the quality of university teaching, pedagogical training (resulting in teaching certificates being issued) has become necessary for university lecturers. De Jong *et al.* (2013) discuss the introduction of the University Teaching Qualification (UTQ) in the Netherlands in 2008. Prior to this date, the teaching qualification was not a requirement to secure tenure at most Dutch universities. Marques (2013) discusses what he terms 'the third wave', being the mandatory pedagogic qualification of higher education teaching staff at European Union (EU) level. Stes, Coertjens and Van Petegem (2010) concluded in their study that a one year

instructional development programme assisted teachers to increase the extent to which they were willing to adopt a student-centred approach to teaching.

From the interviews conducted, half of the interviewees hold teaching qualifications. In the South African higher education institutions, the teaching qualification is recommended but not compulsory to secure tenure as a lecturer. The lecturers who possessed the teaching qualification indicated that this qualification assisted them in managing the classroom more effectively. The lecturers without this qualification acknowledged its value and stated that they would like to pursue the teaching qualification at some time in the future.

Based on the literature and the views of the interviewees, the teaching qualification is gaining significance and importance across many countries earning the reputation as the 'licence to teach'.

6.8 Implication of Findings

The findings revealed that lecturing staff at the universities found work experience to be invaluable as they used this practical experience in class to illustrate examples and explain the theory from textbooks.

The lecturing staff without teaching qualifications will have to pursue teaching qualifications to upskill their pedagogical knowledge in terms of teaching and learning, curriculum development, assessment, evaluation and classroom management. Lewin and Mawoyo (2014:98) point out 'the issue of whether or not teaching qualifications should be made compulsory for higher education lecturers may soon be under policy discussion in South Africa'.

The lecturers employed in the accounting department at MUT with the chartered accounting qualification, CA (SA), have excellent technical accounting knowledge but lack research capabilities. In order to validate themselves in academia, they will have to pursue higher degrees (master's and doctoral degrees) with research content in order to publish articles in relevant journals and

present papers in accounting and education conferences to keep up to date with accounting changes and trends.

Teaching has not been afforded equal status to research in higher education. Since not enough has been done to advance the recognition of teaching, many lecturers focus on research where they are rewarded for their research outputs. Recently, academic development units in universities have taken the responsibility to upskill lecturers through induction programmes; courses and workshops; and teaching qualifications. Furthermore, academic development units (Teaching, Learning and Development Centre at Mangosuthu University of Technology) have provided a reward system to incentivize lecturers to be the best teachers. This reward system provides financial and non-financial benefits to lecturers that win these awards. This initiative motivates lecturing staff to achieve best practice; and hence improve student performance.

6.9 Significance

The individual interviewees at MUT highlighted large class sizes and lack of resources as two major concerns that are impacting negatively on teaching and learning. Upon further investigation, I obtained a copy of 2018 Program Improvement Plan for the Department of Accounting and Law (revised bi-annually per the HOD: Accounting and Law) which suggests, inter alia, the following improvements for the department:

- Criterion 3: Teaching and learning orientation and development – Teaching staff to enrol for postgraduate diploma in Higher Education currently offered by Rhodes University and UKZN through the Teaching and Learning Centre (TLDC) at MUT.
- Criterion 4: Improve student-staff ratio from 100:1 to 60:1 – The department will need to be raised to the level of a school or a faculty; Additional staff will have to be employed.
- Criterion 8: Provision of basic teaching and learning infrastructure; additional computer laboratory space; use of the library by lecturers and

students – Provision of basic teaching and learning infrastructure needs to be supported by executive management.

When the abovementioned improvements are implemented the lecturing staff in the Department of Accounting and Law at MUT will experience relief in terms of smaller class sizes and a better resourced teaching and learning infrastructure. This will have a positive effect on the educators which will hopefully then have a positive impact on the student performance.

6.10 Limitations

The study is limited to the geographical region of Durban, KwaZulu-Natal, South Africa. Purposive sampling is appropriate in this case study as I am investigating a phenomenon at MUT; DUT and UKZN. Brooks and Normore (2015) discuss 'the transferability of the work beyond the context of a specific study'. Thus, the lessons learnt at the KwaZulu-Natal Universities may apply elsewhere to other universities or similar institutions/accounting departments which concept they have coined as transferability. Transferability establishes rigour in qualitative studies of educational research. However, if my findings are not transferable, they could be considered to be indicative.

6.11 Recommendations for Future Research

Teaching qualifications versus vertical qualifications inter alia Master's and Doctoral degrees. Vertical qualifications are research driven and bring funding income to the universities whereas teaching qualifications bring quality teaching and learning into classrooms. Thus, once again, we arrive at the research versus teaching and learning nexus. If universities spend more money on research then teaching and learning suffers. Future research could investigate the possibility of making the teaching qualification compulsory in the probation period of an academic staff member that wants to secure permanent tenure at a university.

This will encourage pedagogic engagement in the areas of teaching and learning; curriculum development; assessment and evaluation early in the career of a lecturer.

The study focussed on educator capabilities (work/industrial experience; teaching experience; and teaching qualification) and its impact on student performance in accounting education. There are many other student factors that also impact on student performance and student success in accounting education. Steenkamp, Baard and Frick (2009) discuss, inter alia, the following factors that are prohibiting student success:

- Absence of English classes as a teaching medium
- Lack of time
- Accounting background
- Class attendance

The student factors mentioned above and the student socio-economic factors like poverty and lack of family support hinder student performance and success. This is an area that can be researched in future.

6.12 Conclusion

Work experience is an integral component of being considered a competent lecturer. This invaluable experience is brought into the classroom via discussions and practical examples to simplify student understanding of accounting terminology, concepts and complex calculations.

Teaching experience sharpens the abilities of the lecturer to conduct the classes with fluidity and be in a position to solve the enquiries of the students with ease and confidence. Teaching experience provides the lecturer with the opportunity to be in control of the classroom environment where he/she can demonstrate his/her knowledge content and expertise and thus engage the students in a meaningful manner. Teaching experience can be further analysed into formal and informal teaching practices. Formal teaching practices relate to the delivery of

lectures in the classroom environment or practical lessons being provided in a laboratory. The time spent on formal delivery is governed by credits attached to a subject and a programme resulting in notional hours being allocated to that subject and programme. Informal teaching practices refer to the offering of tutorial classes, mentorship programmes and work integrated learning as components of teaching and learning. The teaching experience, referred to in this study, is the formal teaching practices that the educator possesses as a capability. The informal teaching practices may be provided by post-graduate students, mentors or practitioners. Mantai (2018) posits that teaching creates opportunities and provides academic work experience thereby resulting in networks and increased market value. Thus, teaching experience will influence student performance positively.

Teaching qualifications have become increasingly more important in universities with some institutions requiring a teaching qualification as a pre-requisite before offering tenure to prospective academic staff. The teaching qualification enhances the lecturer's pedagogical skills and shifts the mind-set of the lecturer from being teacher-centred to being student-centred. Student-centred academics tend to engage the students and allow them to actively participate in the classroom, creating an environment for improved student performance.

Erasmus and Fourie (2018:508) argue that 'Student academic success is vital to universities in South Africa, as their main revenue stream and thus their sustainability depend on government subsidies that are determined according to the number of successful students'. Thus, changing the attitude of students in a heterogeneous classroom, full of challenges, to a positive attitude is vital for student success.

Furthermore, a focus on the academic development of lecturing staff provides an imperative for improving educator capabilities which leads to improved student performance. Educator capabilities of work experience, teaching experience and teaching qualification remain the driving force in improving student performance for accounting education.

The final chapter navigates the way ahead where I discuss my PhD journey and the changes that are expected to occur in the future of doctoral studies, both in South Africa and internationally.

CHAPTER SEVEN NAVIGATING THE WAY AHEAD

- Introduction
- Summarising the PhD journey
- Disrupting the doctoral trajectory
- Conclusion

7.1 Introduction

I write the final chapter of this thesis with bitter sweet reflections. I completed my Master of Commerce degree some sixteen years ago and had just emerged from a teaching qualification in 2014 when I stumbled upon the opportunity to pursue a PhD in Leadership and Complexity. After considerable deliberation with colleagues from MUT and DUT, I was probably the last candidate to join the first cohort of PhD students in this boutique programme of Leadership and Complexity under the banner of Project 500 at DUT. Initially, we were a group of approximately thirty mature adult learners and were advised that the programme would be completed within three years. Five years later, too many grey hairs to mention, I am subserviently trying to satisfy the requirements of the university, the supervisor, and the examiners. Sadly though, the class size has diminished to less than half of its original number due to varying reasons.

Much to my delight, I have positively changed over the past five years to become more reflective of my lived experiences as an educator for the past twenty years. I have embraced the concept of critical thinking and academic writing, and this has spilt over into my teaching and learning strategies which now benefit my students. This experience has expanded my focus and discipline into a higher level where I am more committed than ever before. The PhD journey humbles you as you now have a new found respect for doctoral graduates irrespective of their disciplines – they have successfully completed the path less taken. I am eternally grateful for having had this life experience as so few people ever get the opportunity to experience a doctoral journey successfully. I hope to inspire future prospective doctoral candidates to keep the midnight oil burning and make the sacrifices necessary to complete their journeys as it is emotionally rewarding and self-satisfying.

7.2 Summarising the PhD Journey

While this thesis paints educator capabilities for improving student performance in accounting education in broad brushstrokes, it nevertheless highlights the vital importance of work experience, teaching experience, and the teaching qualification as fundamental tools for accounting academics to possess, in order to improve student performance. The study is underpinned by the premise of living theory and action research. Living theory authenticates engagement with my own practice and the discovery of ways to improve myself. Living theory involves the process of action research with the desire for improvement. The concept of improvement dovetails with the chosen methodology of the Viable System Model (VSM) as the main focus of the VSM is to take an existing system and improve it in every way possible.

The introduction (Chapter 1) to the thesis outlines the purpose of the study and explains the chosen path of a qualitative study with a narrative as a process of sense making to identify educator capabilities for improving student performance in accounting education. I detailed my personal and employment background as this was where the study is conducted. The premise of living theory is to explore and authenticate one's own experiences to bring about improvements. I am the change agent to improve the learning experiences and performance of my students. The research questions were introduced, and systems thinking was discussed. Action research was discussed in three phases. The first phase being the informal phase where a framework is created. The second phase being the formal phase for structured learning and finally the reflexive phase.

The contextual chapter (Chapter 2) laid the foundation and provided a background understanding of the education sector and the accounting environment. This chapter highlights the national, international, and global trends in accounting. South Africa is no stranger to fraud, mismanagement of funds, corruption, and state capture – accounting firms and accounting regulatory bodies are drawn into these situations where they have to make difficult choices to uphold good governance practices and maintain objectivity and independence. The fourth industrial revolution was discussed as it is increasingly changing the

world as we know it. Artificial intelligence has already replaced some career options, and new career options that were unimaginable a decade ago have sprouted in the last few years.

The literature review (Chapter 3) led me, initially, into a discussion on action research in order to set the stage for further discussions in this chapter. I read peer reviewed journal articles and related books extensively, to be able to explain the three themes that enabled me to conduct the data collection and answer the research questions. The themes discussed in this chapter were work experience, teaching experience, and the teaching qualification. Work experience covered traineeship to qualify as a chartered accountant, industry experience, public and private sector accounting experience. Teaching experience covered varying aspects of teaching expertise and skills gained prior to joining and within the university. The teaching qualification explored the enhanced pedagogical skills acquired from this qualification and how it is gaining momentum as a 'licence to teach'. Lastly, academic leadership in accounting education was discussed with regards to the Department of Accounting and Law at MUT.

The methodology chapter (Chapter 4) highlighted action research which was discussed in three phases. The first phase being the informal phase where a framework for the study was created. The second phase was the formal phase where structured learning was undertaken via the research process and the research methodology. The final phase was the phase of reflexivity where the reflective practitioner may use his/her experiences to improve practices. The chapter further highlighted qualitative research and systems thinking. It goes on to explain the systems methodologies – Viable System Model, Soft Systems Methodology, and System Dynamics. The research process was then outlined giving details as to how the process unfolded. The Viable System Model (VSM) was discussed linking it to identifying educator capabilities for improving student performance in accounting education. Thereafter, pathways to accounting academia were discussed using a self-designed career path and timelines to establish the routes taken by accounting academics to become academics.

The results chapter (Chapter 5) addressed the four research questions by answering them from the data collected from the individual MUT interviews, and

the DUT and UKZN focus group interviews. These interviews were recorded and then transcribed. The transcripts were used in the discussions in Chapter 5. Quotations were utilized from the transcripts in Chapter 5 to answer the research questions. These transcripts were anonymized to protect the identities of the interviewees and respondents.

The discussion chapter (Chapter 6) highlighted and summarized the systems methodologies. The VSM was used as the dominant system to identify educator capabilities for improving student performance in accounting education. Linked to this, was the pathways to accounting academia which directs a prospective lecturer on the different routes to accounting academia. Academic leadership in accounting education was further analysed into constructive and destructive leadership styles.

Navigating the way forward (Chapter 7) summarizes my PhD journey and explains the thesis in a nutshell. Disrupting the doctoral trajectory explores a new way of pursuing doctoral studies and supervision.

7.3 Disrupting the Doctoral Trajectory

South Africa has a low doctoral output, and the situation has been exacerbated by a brain drain caused through the retirement of ageing doctoral staff and the emigration of doctoral candidates to greener pastures. Herman (2017:1443) confirms that ‘from 1898 until 2010, South African universities produced about 30 000 doctorates’. This low doctoral output is attributed to the political instability and the economic recession prior to democracy in 1994. Post-apartheid South Africa presented its own challenges with regards to low doctoral output. There was insufficient funding allocated to doctoral programmes, a lack of suitably qualified supervisors, a limited number of students available, and an inefficient higher education system (Herman 2017).

The South African government plans to substantially increase the number of doctoral graduates by 2030 in order to be responsive to the knowledge economy.

The National Planning Commission (2012:319) stipulates that South Africa proposes to 'Produce more than 100 doctoral graduates per million per year by 2030. South Africa currently produces 28 doctoral graduates per million per year, which is very low by international standards'. To achieve this target, South Africa needs to produce more than 5 000 doctoral graduates per year against a figure of 1 420 in 2010.

Various government grants and subsidies have been initiated to assist doctoral candidates in completing their studies timeously to achieve this mammoth target However, the traditional form of doctoral education has also been disrupted to assist in fast tracking doctoral degrees. The conventional, traditional form of the doctoral degree was characterized by a doctoral student being supervised by an expert in the field. Samuel (2016:406) states 'four main types of doctorates were identified as possible curriculum forms: (traditional) PhD study; the PhD by publication; an integrated PhD, and the increasingly wide number of professional and practice-based (practitioner) doctorates'. The additional ways of pursuing a doctoral degree will attract more students into doctoral studies as there are now more options available to the heterogeneous student population, as compared to the previous conventional method only.

The traditional way of supervision (expert to student) will also need to be overhauled to accommodate the new generation of doctoral students. Skakni (2018) reiterates that while the 'master-apprentice' model of supervision can be a positive experience, it has challenges in supervision relationships that are documented. Duke and Denicolo (2017:4) state that 'supervising doctoral researchers may be one of the most challenging activities one can undertake, but also one of the most rewarding. High quality doctoral supervision is central not only to doctoral success, but also to the student experience'. The relationship between the supervisor and the student determines the quality and output of the doctoral study. Samuel (2016) articulates that multiple supervisors may supervise a student in a chosen focus area. Alternatively, a group of students may have a single supervisor. These new doctoral typologies may well usher in new models for supervision. The additional ways of pursuing doctoral programmes will, indeed, increase the doctoral output and assist in achieving the target of the National Development Plan 2030 set by the government.

7.4 Conclusion

Walking on the treadmill, meditation, being the first car in the parking lot at work in the morning, 3 am thoughts, and light-bulb moments in the shower or at the parents' meeting were the order of the day for the duration of the PhD journey. Indeed, this is an arduous journey, but it can be accomplished with the assistance of routine, focus and discipline. There are too many personal sacrifices to mention, but they are outweighed by the benefits of the PhD completion in terms of personal growth, self-satisfaction and emotional achievement. A doctoral study contributes new knowledge to the knowledge economy and validates the doctoral candidate as an expert in that chosen field.

As a country, we have to chase the doctoral graduate goals set by the National Development Plan 2030. This goal entails encouraging and promoting students from all walks of life to strive towards higher degrees and to make students more aware of the benefits of doctoral studies. Universities need to take a leadership role to increase the doctoral output of the country by promoting full time study for doctoral degrees – they have to support sabbatical leave and long study leave applications of doctoral students. The universities need to reduce the administrative and financial barriers that cause student frustration and results in high dropout rates among doctoral students. Upon completion of their qualifications, doctoral students need to be rewarded by their respective employers as an incentive for the completion of the degree.

Where to now? My intention, upon completion of this doctoral degree, is to continue my enquiry into supervision to upskill myself in terms of methods of supervision. I intend to supervise students at my university and in the neighbouring universities should the opportunity become available. I intend to present papers at conferences on the latest relevant accounting related topics. I intend to partner with my supervisor to submit journal articles to accredited journals for publication. My fervent prayer is that I will remain true to self and motivate other prospective doctoral candidates to start the journey or continue the journey. Every step forward is a step closer to completion and success.

This study unearths the importance of educator capabilities (work experience, teaching experience and the teaching qualification) to improve student performance in accounting education. A further discovery that this study highlighted was that there is no generic pathway to accounting academia. The path taken to accounting academia is personalised. As a part of the leadership role in accounting education, the way forward, for me, is to be the ambassador for promoting and encouraging young minds towards doctoral qualifications to meet the imperatives set by the National Development Plan 2030 of graduating 5 000 doctoral candidates per year.

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APPENDICES

Appendix A

PhD: Leadership and Complexity K Ramsarghey

Informing teaching and learning practice: identifying educator capabilities for improving student performance in accounting education

INTERVIEW / FOCUS GROUP QUESTIONS

1. How many years of work experience do you have? How does this experience benefit students?

2. How long have you been teaching/lecturing? How has your pedagogical experience improved your lecturing abilities?

3. How has your lecturing style evolved from your first year of lecturing to date?

4. Did you have previous teaching experience prior to lecturing at this University?

5. Do you hold a teaching qualification? If yes, explain how this qualification has changed your lecturing capabilities?

6. Do you believe that academic competency has an impact on student performance? Explain.

7. Have your pass rates improved over the past five years? If yes, what interventions did you put in place to achieve this improvement?

8. What do you deem to be the primary causes of student failure?

9. What do you understand by teacher-centred and student-centred approaches to teaching in higher education? Which approach are you using in your teaching and explain why?

Appendix B

LETTER OF INFORMATION

Title of the Research Study:	Informing teaching and learning practice: identifying educator capabilities for improving student performance in accounting education
Principal Investigator/s/researcher:	Kevin Ramsarghey – M Com
Supervisor:	Dr S Hardman

Thank you for considering participating in my study.

Brief Introduction and Purpose of the Study: To investigate the impact of academic capabilities on student performance at Mangosuthu University of Technology (MUT), Durban University of technology (DUT) and the University of Kwa-Zulu Natal (UKZN).

Outline of the Procedures: I intend to conduct semi-structured interviews with accounting academic staff from South African universities and record their views on academic capabilities and its impact on student performance. Participants include males and females aged between 25 and 66 years. The participants are anonymized and labelled as interviewees A to Z. Their careers in higher education span from 2 years to 26 years. Purposive sampling is appropriate in this case study as I am investigating a phenomenon at MUT; DUT and UKZN. The interviews will be held at scheduled venues on the respective campuses during work hours. Individual interviews will last approximately 20 minutes and focus group interviews will last approximately 1 hour. The interviews at MUT will be held in my office where it recorded while the interviews at DUT and UKZN will be held in the boardroom of the respective Accounting departments because they are focus group interviews. These interviews will also be recorded.

Risks or Discomforts to the Participant: There are no foreseeable risks to you.

Benefits: There are no direct benefits to you. However, the researcher will present conference papers and publish papers from this study.

Reason/s why the Participant May Be Withdrawn from the Study: There will be no adverse consequences to you should you chose to withdraw.

Remuneration: You will not receive any monetary or other type of remuneration.

Costs of the Study: There will be no cost to you.

Confidentiality: You name will not be disclosed. The participants are anonymized and labelled as interviewees A to Z.

Research-related Injury: I do not foresee any research-related injury or adverse reaction to you. Thus, there will there no compensation.

Persons to Contact in the Event of Any Problems or Queries:

Supervisor: S Hardman 082 5532176.

Researcher: K Ramsarghey 083 4598262

Prof CE Napier: Acting Director: Research and Postgraduate Support Directorate. Tel 031 3732577 or carinn@dut.ac.za.

Appendix C

CONSENT

Statement of Agreement to Participate in the Research Study: Informing teaching and learning practice: identifying educator capabilities for improving student performance in accounting education

- I hereby confirm that I have been informed by the researcher, K Ramsarghey, 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, K Ramsarghey, herewith confirm that the above participant has been fully informed about the nature, conduct and risks of the above study.

Kevin Ramsarghey

_____	_____	_____
Full Name of Researcher	**Date**	**Signature**

Full Name of Witness (If applicable)	**Date**	**Signature**

Full Name of Legal Guardian (If applicable)	**Date**	**Signature**

Appendix D

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

18th May 2018

Mr Kevin Ramsarghey
c/o Leadership and Complexity Project
Faculty of Management Sciences
Durban University of Technology

Dear Mr 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 "Information teaching and learning practice: Identifying educator capabilities for improving student performance in accounting education" 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 E

Mangosuthu
University of Technology

UMLAZI - KWAZULU NATAL
P.O. Box 12363 Jacobs 4026 Durban Tel: 031 907 7111 Fax: 031 907 2892

14 May 2018

Dear Mr Ramsarghey

At its meeting held on the 3rd May 2018, the Interim Ethics Committee approved that gatekeeper permission be granted to conduct the research titled: "Informing teaching and learning practice: identifying educator capabilities for improving student performance in accounting education".

Permission to conduct the research is granted on the condition that any changes to the project must be brought to the attention of the MUT Research Ethics Committee as soon as possible.

Good luck with your research.

Yours faithfully,

Dr Z.L. Kwitshana

Interim Chairperson

Ethics Committee

Mangosuthu University of Technology

Tel: 031 8199273

Email: kwitshanazl@mut.ac.za

Skype Zilungile.Kwitshana

Appendix F

UNIVERSITY OF KWAZULU-NATAL
INYUVESI YAKWAZULU-NATALI

1 June 2018

Mr Kevin Ramsarghey
Senior Lecturer
Department of Accounting & Law
MUT
Email: KevinR@mut.ac.za

Dear Mr Ramsarghey

RE: PERMISSION TO CONDUCT RESEARCH

Gatekeeper's permission is hereby granted for you to conduct research at the University of KwaZulu-Natal (UKZN), towards your postgraduate studies, provided Ethical clearance has been obtained. We note the title of your research project is:

"Informing teaching and learning practice: identifying educator capabilities for improving student performance in accounting education".

It is noted that you will be constituting your sample by conducting focus group interviews with the academic staff from the School of Accounting, Economics and Finance at UKZN.

Please ensure that the following appears on your notice/questionnaire:

- Ethical clearance number;
- Research title and details of the research, the researcher and the supervisor;
- Consent form is attached to the notice/questionnaire and to be signed by user before he/she fills in questionnaire;
- gatekeepers approval by the Registrar.

You are not authorized to contact staff and students using 'Microsoft Outlook' address book. Identity numbers and email addresses of individuals are not a matter of public record and are protected according to Section 14 of the South African Constitution, as well as the Protection of Public Information Act. For the release of such information over to yourself for research purposes, the University of KwaZulu-Natal will need express consent from the relevant data subjects. Data collected must be treated with due confidentiality and anonymity.

Yours sincerely

MR SS MOKOENA
REGISTRAR

Office of the Registrar
Postal Address: Private Bag X54001, Durban, South Africa
Telephone: +27 (0) 31 260 8005/2206 Facsimile: +27 (0) 31 260 7824/2204 Email: registrar@ukzn.ac.za
Website: www.ukzn.ac.za

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