

CHAPTER 5:
***TRANSFORMING THE ACCOUNTANCY PROFESSION:
EDUCATIONAL CHALLENGES AT A HISTORICALLY WHITE
SOUTH AFRICAN UNIVERSITY***

Chapter 5 (Article 3)

Title: Transforming the accountancy profession: Educational challenges at a historically white South African university

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Abstract

The education of accountants is vital in transforming the member demographics of the profession, yet the challenges at historically black/white merged universities may prevent this from happening. This article examines the case of a South African university that has thus far failed to contribute significantly to the country's transformation agenda. The primary objective is to identify differences in the perceptions (measured through questionnaire responses) of chartered accountancy students from different campuses and ethnic backgrounds regarding the efficacy of various student achievement drivers at this university. African students gave significantly less positive responses, which appear to be at least partly related to problems experienced at the university's historically black campuses. The article contributes to scarce literature on transformation in accounting education and suggests that capacity-building efforts at historically black institutions must be accelerated and access for black accounting students at historically white institutions widened radically.

Keywords: *transformation; race; ethnicity; accounting education; academic achievement; success; failure; questionnaire; students*

5.1. Introduction

*If you think in terms of a year, plant a seed; if in terms of ten years, plant trees;
if in terms of 100 years, teach the people. – Confucius*

Ever since the dawn of its democracy, South Africa (SA) has been struggling to achieve equality for all its citizens – a situation that is rooted in a scarcity of skilled professionals, a remnant of the apartheid regime. Apartheid (meaning 'separateness' in Afrikaans) was a system of legal racial segregation in SA that suppressed non-white citizens' rights to the country's services and resources, including education. The education system practised in black schools was designed to prepare black people for lives in a labouring class (Lagasse, Goldman, Hobson & Norton 2000). Although apartheid was dismantled in the early 1990s, its vestiges still shape the SA social landscape today.

'Transformation' is the general term used to refer to the process of changing the social and economic landscape including the empowerment of black people, consisting of Africans, Coloureds and Indians (South Africa 2003). This topic is important as SA has an embarrassingly uneven distribution of income and there is growing concern that the country is failing to deliver on the promise of economic prosperity for all in the post-apartheid era (Maistry 2010). Education is widely regarded as one of the most vital ingredients to solve the ails of the country and redress past injustices, and it has been said that education is the single most important tool to develop the African people and safeguard their future (Department of Basic Education 2009).

The profession of chartered accountancy (CA) is critical to the economic, social and cultural development of SA and has the potential to play a broad leadership role in skills development in the country. The profession itself is facing severe shortages of qualified accountants and experiencing a slow pace of transforming professional demographics (Department of Higher Education and Training 2010; Sehoole 2006; Temkin 2009). The strategy of the SA Institute of Chartered Accountants (SAICA) specifically includes transforming the demographics in the base of students presenting themselves for the qualifying examinations (SAICA 2013a). SAICA's executive president summarised the issue by saying that it is not a matter of having too many white CAs compared to other ethnicities, but that there are too few CAs (irrespective of demographics) to satisfy the needs of the economy. It is not a race issue, but a skills shortage issue (Visser 2005). Accounting Education as a research field clearly has a considerable role to play in informing these strategies and ultimately aid in addressing the accountancy skills shortage. This also extends to other African countries, e.g. with SAICA aiming to consolidate the CA programme in the whole of Southern Africa (SAICA 2013a).

Prior research has focused on the transformation challenges in the accounting profession (e.g. Sadler 2002) and transformation of higher education in South Africa in general (e.g. Francis & Hemson 2010; Joubert & Martins 2013). However, peer-reviewed academic studies that link transformation of the accounting profession to education is limited. There appears to be space for more research on the obstacles that black students are facing in studying accountancy, especially from their perspective.

This article explores transformation challenges by using the case of a specific SA university ('University X') that offers a SAICA-accredited programme and should hence be of value to accounting educators, professional bodies and government. University X came into existence as a result of the government's transformation programme in terms of which a historically black university merged with a historically white university in 2004. The merged institution has three campuses and offers an aligned CA programme on all of them (although Campus 1 does not offer the post-graduate CA qualification ("CTA")). University X is the only university in the area and perfectly positioned to attract prospective CAs from black rural communities. Despite this, the university is not making as significant a contribution to the transformation agenda as possible. Research into reasons for this would not only be invaluable to University X, but very useful for other Southern African universities struggling to achieve their transformation goals.

The historically white campus of University X ('Campus 2') is the largest of the three and has the most resources. However, despite transformation being a significant component of its campus plan, the attraction and retention of black CA students is complicated by the university's institutional language policy to promote Afrikaans (a language not widely understood by most black people) as the main language of instruction at this particular campus. The question then arises

whether University X's transformation goals are not hampered by the fact that many black students are not attracted to the best-resourced campus. To test, among others things, whether students view the CA training endeavours of this particular campus as superior to any other, this study aimed to gather the perceptions of all the CA students of University X on various aspects of the programme that could influence their academic successes. The research question is therefore:

Are there differences in the perceptions of University X's CA students from different campuses and different ethnic backgrounds regarding the efficacy of various student achievement drivers at the university?

To answer this research question, the study had the following secondary objectives which were answered through statistical analysis of students' responses to a questionnaire designed for this purpose:

- To identify differences in perceptions of black students and white students regarding the student achievement drivers at University X.
- To identify differences in perceptions of students from different campuses regarding the student achievement drivers at University X.
- To determine which factors are considered by black CA students of University X as constraints to their achievement.

In light of the background above, the author hypothesised that the African students at University X will hold significantly more negative perceptions than their white peers.

In the remainder of this article, a brief overview of existing accounting education literature addressing the transformation theme will be presented, followed by an explanation of the method employed in answering the research question. The main findings of the study will then be discussed, keeping cognisance of its limitations, before reaching conclusions and recommending possible courses of action that universities can take to contribute to transformation in Southern Africa, as well as areas that can be further researched.

5.2. Transformation in accounting education: a call for change

Since the fall of apartheid, the CA profession has been clouded in the controversy of its 'white exclusivity' image. However, the transition in the profession, from being apartheid based to embracing a multiracial democracy, has proven to be easier said than done (Hammond, Arnold & Clayton 2007). Transformation in the CA profession cannot occur overnight since it takes at least seven years to qualify as a CA in SA (Ryan 2002). CA is an exceptionally gruelling degree and career to pursue, because there are a vast number of accounting standards of very high complexity, together with continually changing auditing standards and tax legislation (Temkin 2005).

Most universities in South Africa battle with lower throughput rates for black students (Mafu 2006; Sadler & Erasmus 2005). Eiselen and Geyser (2003, 122) likewise found that the majority of at-risk accounting students come from historically disenfranchised backgrounds. Some of the reasons cited are that black students do not write examinations in their first or second languages, social issues such as family responsibilities, not having the luxury to study full time, and a lack of exposure to computers (Blaine 2005; Sadler & Erasmus 2005; Ryan 2002). De Clercq and Venter (2009) also found that black CA students are significantly less financially literate than white students, which may be directly related to Kohler's (2012) stance that historically black schools (e.g. in rural township areas) are still considerably worse resourced than the historically white ones.

According to the SAICA July 2013 statistics, there were 2 769 registered African chartered accountants in South Africa compared to 28 333 whites. African chartered accountants represent only about 7.7% of the total number (SAICA 2013b), betraying the demographics of SA where African people make up an approximate 79% of the population and white people a mere 9% (Statistics South Africa 2012, 21). In 1998, SAICA had set itself a target of 3 000 African chartered accountants by 2005 (Sadler & Erasmus 2005; Temkin 2004), but failed dismally in achieving this target. This also raises questions about the commitment of universities to SAICA's goals; thus, universities will have to deepen their involvement and offer the necessary support to help turn around this situation (Sadler & Erasmus 2005) as SAICA (2013a) identified higher education as a strategic imperative to transform the membership demographics. Odendaal and Joubert (2011) agree that institutions that offer programmes for prospective chartered accountants must take an in-depth look at what they can do to improve the retention of prospective black accountants.

5.3. Ethnicity and accounting: a report on recent literature

Despite the relevance of the transformation problem, scientific literature on the issues that affect education of black accountants in SA appears to be scarce. Studies by both Negash (2002) and Huysamen (2000) revealed that white students performed significantly better than their black counterparts in accounting, seemingly despite the same efforts by the respective institutions. Another study by Sadler and Erasmus (2005) on the reasons for success and failure of black CA students found that students and lecturers have divergent views on the factors that contribute to academic success or failure. Lecturers' perceptions of what contributes to success in a CA course are more focused on the ability to work independently, effective written communication, lateral thinking ability and general academic ability, whereas black students placed much more value on issues such as dedication to career goals, self-confidence, stress management, relevance of course content to the real world and a clear understanding of the lecturer's expectations. Teaching methods and material in accounting should also be varied (Prinsloo & Van Rooyen 2007) as learning and assessment style preferences are influenced by culture and ethnicity (e.g. Tippens 2007; Selvarajah 2006). Van Wyk, Alexander and Moreeng (2010) add that the unreflective use by

staff of the ways they themselves were educated are incompatible with an agenda of transformation.

Bitzer (2010) calls for higher education admission policies that are wider in scope because the majority of black students are forced to enrol at less reputable and even poor quality institutions. Black students often come from poor families. Firfirey and Carolissen (2010) found that financial difficulties of students divert their focus from their studies and suggest more research in this area as it holds implications for drop-out rates in higher education. Another stumbling block is that the majority of black students receive instruction in English which is, in most cases, their second or even third language (Barnes, Dzansi, Wilkinson & Viljoen 2009, 41).

In the international arena, accounting education studies that have explored the issue of ethnicity are likewise rare. Prior research has, however, succeeded in showing that the transformation theme in accounting is not unique to South Africa, with various studies indicating obstacles faced by disadvantaged/minority/indigenous groups in participating in the profession in various countries (e.g. Stewart, Wells & Ross 2011; McNicholas, Humphries & Gallhofer 2004; Rkein & Norris 2012; Duff 2011; James 2002). Among others things, these studies highlighted differences in social values, perceptions of discrimination, a lack of access to information about accounting, differences in learning style preferences, valuing family and community, and differential views on the meaning of 'success'.

Many of the mentioned factors that hinder academic success of black students can be influenced by higher education institutions. One of the central arguments of this article is that universities must make sure the basic drivers of student achievement in accountancy are in place and that at least the same level of access, effort and support is offered in preparing students from divergent backgrounds. This should increase overall success rates and, consequently, also see a rise in the number of black student passes. A thorough review of extant accounting education literature has revealed several student achievement drivers. The issues that are regarded as especially relevant to the SA situation and that of University X are career-oriented communication by the university, motivation, financial freedom, supplemental instruction, homework assignments, language proficiency, adequate study material, lecturers and their teaching methods, supporting facilities, equipment or technology, and sufficient skills development opportunities in accountancy curricula (e.g. Jordaan, Smithard & Burger 2009; Berg-Cross & Green 2010; Jones & Fields 2001; Ng 2012; Eiselen & Geyser 2003; Barnes et al. 2009; Visser, McChlery & Vreken 2006; Bargate 2012; McVay, Murphy & Wook Yoon 2008; Montaña, Cardoso & Joyce 2004). These matters will form the basis on which perceptions of the University X students will be captured, which will be discussed in the next section of this article.

5.4. Research method

The research design was in the form of a questionnaire with both quantitative and qualitative elements. The questionnaire consisted of seven demographical questions, 66 questions on a five-point Likert scale that aimed to capture student perceptions on various achievement drivers, and one open-ended question regarding any other achievement barriers as perceived by the students. Although the questionnaire was newly constructed by the author as no suitable existing instrument was available, its validity, reliability and completeness were ensured through meticulously compiling questions based on the achievement drivers identified in the literature, which were then scrutinised by a number of experienced colleagues and a qualified statistician, and through two pilot tests involving detailed one-on-one discussions with four selected students and completion of the questionnaire by 92 other students.

All undergraduate CA students at University X (from all three campuses and all year groups, first-years to third-years) who were enrolled at the time were targeted to participate in the study. The questionnaire was administered near the end of the academic year during accounting lectures. All students attending the lecture on the day were invited to participate in the study and a total of 790 responses were obtained covering approximately 80% of the target population. The response rate suggests adequate representation of the target population although results might not be fully generalisable due to the non-random sample of students who participated.

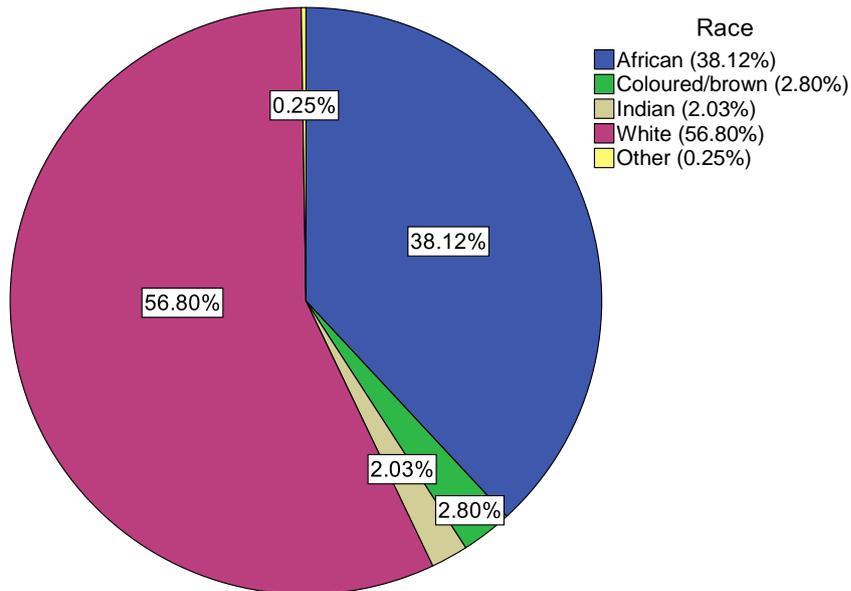
Construct validity of the questionnaire was confirmed by a confirmatory principal components factor analysis using IBM SPSS Statistics (2011). Various tests on the sample supported the factorability of the data. Factor analysis confirmed the retention of only one component per group of questions, except for the questions on campus facilities where it was decided to report each question separately. The questions that were subject to factor analysis (apart from campus facilities) were reduced into nine components. Cronbach's alpha coefficient (Cronbach 1951) ranged between .707 and .847 for all components; thus, meeting the minimum requirement of .7, except for two components (alpha = .691 and .687). However, these were still considered reliable as these values were not significantly lower than the accepted norm, considering that the scales were short, and the mean inter-item correlations further supported the reliability of these components.

5.5. Findings

5.5.1. Ethnic profile of University X students

The different ethnicities of students who were enrolled at University X and participated in the study are presented in figure 5.1 on the next page.

Figure 5.1: Ethnic profile of participants



The majority of participants were white (56.80%), while African students were also well represented with 38.12% of total participants. Coloured and Indian student numbers at University X are quite small. However, if African, coloured and Indian student numbers are combined (i.e. looking at black students as a whole), this percentage amounts to 42.95% – which is still lower than the white student numbers – but clearly shows that University X has a great opportunity to contribute to the transformation of the CA profession considering current SAICA membership demographics. The black students were concentrated at Campus 1 and Campus 3 (97.8% and 50.3% respectively). Campus 2 only had 7.5% black students.

5.5.2. Perceptions of African and white students compared

Since coloured/brown and Indian/Asian groups were not significantly represented in the sample, they were ignored and only African and white students were compared. This comparison is the one that the university was especially interested in, since black economic empowerment is mainly aimed at African members of society, which constitute the majority population in the country. The results of the *t*-tests are summarised in table 5.1 on the next page.

Table 5.1: T-test comparison of African and white students

Component	African			White			T	df	Sig. (2-tailed)	Effect size d
	N	Mean	Std. Dev.	N	Mean	Std. Dev.				
Sufficient communication by university	300	3.42	.686	447	3.48	.671	-1.231	745	.219	.091
Efforts of university to motivate students	300	3.25	.977	447	3.52	.791	-3.911	549	.000*	.271
Students experience financial difficulties	300	2.61	1.078	447	2.11	.867	6.817	546	.000*	.471
Need more supplemental instruction	300	3.94	.770	447	3.34	.865	9.749	745	.000*	.697
Sufficient homework assignments given	300	3.77	.768	447	3.88	.622	-1.999	549	.046*	.138
Students competent in study language	300	3.86	.650	447	4.46	.524	-13.337	547	.000*	.923
Quality of study material offered	300	3.71	.727	447	3.94	.577	-4.436	540	.000*	.305
Quality of lecturers and teaching methods	300	3.59	.695	447	3.79	.556	-4.226	544	.000*	.292
Sufficient soft skills development	300	3.16	.871	447	3.53	.677	-6.331	532	.000*	.433
Sufficient subject skills development	300	3.74	.768	447	3.82	.666	-1.428	578	.154	.101

* Means differ significantly at the $p = .05$ level, assuming a random sample

The above table points to significant differences in the opinions of African and white students on the issues of motivation, financial difficulties, supplemental instruction, homework, language proficiency, study material, lecturers, and soft skills development. It is clear that African students experienced more financial difficulties compared to white students ($d = .471$). The large standard deviation does, however, indicate a wide range of differing reports on this matter. The African students had a greater need for more frequent and effective supplemental instruction ($d = .697$) and they also had a far greater problem with their language proficiency compared to white students ($d = .923$, a practically significant effect). The African students were likewise less satisfied with the university's efforts in developing their soft skills ($d = .433$). Furthermore, although African students were less satisfied with their lecturers than white students, the effect size was quite small ($d = .292$).

A further comparison of some of the individual questions in the questionnaire revealed interesting statistics, including that African students were less satisfied with the quantity of homework assignments ($d = .535$), the availability of homework solutions ($d = .409$), the quantity of study material ($d = .452$), the use of modern teaching media and equipment ($d = .581$) and the development of study skills ($d = .424$). Proper accommodation ($d = .480$) and assistance in the language of their choice ($d = 1.069$; practically significant) were also significant concerns for African students. Alarming, more African students also felt that their lecturers do not have sound knowledge of the subject they teach ($d = .418$) and that they do not receive acceptable education compared to students at other campuses of University X ($d = .873$; practically significant).

Overall, it is clear that the African students experienced much more difficulties and less satisfaction in a multitude of areas compared to their white peers, which partly confirms the hypothesis of this study. To ascertain whether these views may have been driven by the respective campuses the students came from, an analysis by campus is performed in the next section.

5.5.3. Perceptions of students from the different campuses compared

The means between the three different campuses were compared to identify any significant differences in perceptions of their students. The results of the ANOVAs are presented in table 5.2 below.

Table 5.2: ANOVA between campuses

Component	Campus 1		Campus 2		Campus 3		Mean square (within groups)	df1	df2	F	Sig.
	N	Mean	N	Mean	N	Mean					
Sufficient communication by university	229	3.46	388	3.57	171	3.22	.439	2	785	16.633	.000*
Efforts of university to motivate students	229	3.28	388	3.63	171	3.06	.725	2	785	29.764	.000*
Students experience financial difficulties	229	2.56	388	2.03	171	2.57	.913	2	785	30.578	.000*
Need more supplemental instruction	229	3.91	388	3.24	171	3.87	.661	2	785	64.072	.000*
Sufficient homework assignments given	229	3.73	388	3.95	171	3.71	.455	2	785	11.594	.000*
Students competent in study language	229	3.86	388	4.54	171	3.99	.328	2	785	119.117	.000*
Quality of study material offered	229	3.74	388	4.01	171	3.60	.405	2	785	29.164	.000*
Quality of lecturers and teaching methods	229	3.59	388	3.88	171	3.51	.362	2	785	28.552	.000*
Sufficient soft skills development	229	3.12	388	3.61	171	3.19	.564	2	785	37.964	.000*
Sufficient subject skills development	229	3.73	388	3.91	171	3.60	.496	2	785	12.981	.000*

Notes:

Campus 1: Offers CA programme up to third-year level; English lectures only

Campus 2: Best resourced campus; offers full CA programme; Afrikaans lectures with simultaneous interpretation to English

Campus 3: Offers full CA programme; English/Afrikaans lectures

* Means differ significantly at the $p = .0001$ level, assuming a random sample

Table 5.2 indicates significant differences in perception between students from the different campuses for all components. Post-hoc comparisons using the Tukey HSD test revealed that Campus 2 students were more satisfied with the state of affairs compared to the students at the other two campuses, except in respect of communication, where Campus 1 and Campus 2 showed no significant difference, although Campus 3 was significantly less satisfied with the university's efforts in this regard. The effect sizes are summarised in table 5.3 on the next page.

Table 5.3: Campus differences: effect sizes

Component	Effect size d	Between campuses
Sufficient communication by university	.538	2 and 3
Efforts of university to motivate students	.643	2 and 3
Students experience financial difficulties	.544	2 and 3
Need more supplemental instruction	.814*	2 and 1
Sufficient homework assignments given	.362	2 and 3
Students competent in study language	1.053*	2 and 1
Quality of study material offered	.598	2 and 3
Quality of lecturers and teaching methods	.542	2 and 3
Sufficient soft skills development	.559	2 and 1
Sufficient subject skills development	.397	2 and 3

* Large effect and practically significant

The above differences seem to convey a message similar to that of the ethnographic comparison of the previous section in respect of financial difficulties, supplemental instruction, language proficiency and soft skills development, which is to be expected because the vast majority of African students were enrolled at Campus 1 and Campus 3. This may signal that, to some degree, the African students' more negative perceptions may have been driven by circumstances at their respective campuses. However, the campus comparison produced noticeably larger effect sizes on other issues such as communication, motivation, study material and lecturers, indicating that, to some degree, perceptions were shaped by circumstances at the campus where a student was enrolled regardless of his/her ethnicity.

5.5.4. Additional stumbling blocks to transformation

The most significant concerns raised by the black students at University X (through answering the open-ended question) are presented below, from the highest to the lowest number of instances mentioned:

- Lectures, homework and class tests are not adequate preparation for examinations.
- Lecturers are poor or not qualified/trained to teach.
- Lecturers do not give sufficient practical examples during accounting lectures or for homework.
- Not enough time is given to study for tests/examinations.
- Lecturers demotivate students by creating a view that the CA course is impossible or students are not clever enough.
- Study guides become available too late in the semester (this affected a specific campus).

As can be seen from the above, it appears that the most significant concerns are of a general nature and unrelated to issues of ethnicity. Matters like teaching approach, lecturer quality and the availability of study guides may however be campus-specific (refer to the discussion in the next section). What may also be of concern, is the black students' view that they are demotivated by

lecturers; this may hint to deeper issues linked to culture, e.g. differences between lecturers and students and the self-confidence of students, to name but two possibilities.

5.6. Conclusion

This article first emphasised the need for and challenges of transformation in the accountancy profession through reporting on extant literature. Secondly, it investigated the influenceable barriers to transformation efforts by way of a statistical comparison of African and white students' surveyed perceptions of various achievement drivers using the case of University X. The study underlined the fact that transformation in higher education remains an immense challenge. On the theme of transformation, Francis and Hemson (2010) write that 'there is a need to bring into communication amongst staff, amongst students, and between staff and students, accounts of what is happening, and to use that as the way to respond'. The current study contributed in this regard as it attempted to listen to the voices of black students and challenge the perhaps preconceived views of their educators. The article's originality lies in its unusually comprehensive investigation into at least 10 common achievement drivers in the same study.

The study found that African students had generally more negative perceptions of the university's efforts to help them achieve success in their studies. This may be partly due to circumstances at specific campuses; hence, it is recommended that the university make every effort to build capacity at the historically black campus and to ensure resources are comparable across the whole institution to achieve true alignment. University X should engage with cultural differences between its campuses through collaborative pedagogical approaches which will strengthen the delivery of modules on all campuses and enhance efficiency as well as equality.

Gazing through the lens of conflict theory (which compels systemic change to overcome oppression and improve human conditions), it is further recommended that the university revisits its language policies to ensure equal access to education by different groups of people. The promotion of Afrikaans as an academic language, although respectable, may deter some black students from enrolling at the campus of their choice. Campus 2 should cater for black students, especially as Campus 1 does not offer the Certificate in the Theory of Accounting (CTA) year due to limited capacity. Campus 2 does offer a simultaneous (real-time) interpreting service for English students, but other avenues should also be explored. It is pleasing to report that, after considering the results from this study together with other information, University X already introduced English CTA classes at Campus 2, mainly to provide a home for the black graduates of Campus 1. Other key interventions the university should consider across all campuses are financial aid for needy students and interventions to develop the language proficiency of non-English first-language students.

This study has significant practical value in that it can inform the decisions of University X as well as show other institutions that possibly restrictive policies can hamper transformation efforts. African students' disapproval of their institutions' efforts might be ascribed to the fact that they experience CA studies as a greater challenge due to their difficult past; thus, universities should help break down these perceptions and motivate their black students to succeed. The feeling of many African students that lecturers are negative about their chances to succeed highlights that universities can put in greater effort to motivate their students and create a pleasant learning environment conducive to productivity and devotion to career goals. Van Wyk (2010) debates that universities had both sustained apartheid in South Africa and contributed to its overthrow. Universities, therefore, plays an undeniably social role, and has the potential to contribute significantly to social transformation, especially, as this study once again pointed out that, almost two decades after the democratic SA came into being, black people may still not be afforded the best opportunities in some cases.

This study had limitations like any other, including the use of a non-random sample which affects generalisability (although the good response rate largely compensates for this) and the use of a structured quantitative survey instrument (which were counterbalanced by the open-ended qualitative question). Results are also not generalisable to other universities, although it does provide useful insight into the general achievement barriers that could affect transformation in accounting education across a variety of institutions.

Although this was a SA study, the results also has bearing on the rest of Africa. The concept of social transformation is not unique to SA as the effects of many African countries' colonial pasts are still seen in the continent today (Boahen 2011; Táíwò 2010). Suggestions for further research include investigating transformation constraints in the rest of the continent, as these may be different from the SA situation, and widening the scope of the study to include more institutions and/or to focus on social issues in more detail, e.g. cultural influences, financial difficulties, family problems and the effects of HIV/AIDS.

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