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A Renewed Call for Change in Accounting Education Practices

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ABSTRACT Literature continuously indicates that learners going into the workplace do not have all the skills required by the profession and implies that this is due to current accounting teaching practices. The results of a survey amongst first year accounting learners at the North-West University in South Africa indicate that the *focus* in accounting education is still on subject content and that teaching methodologies are mainly content driven, although various elements of effective teaching methodologies are present. These results, from the above mentioned survey, also support the findings from the literature. It is recommended that accounting lecturers and teachers need to further address these shortcomings as well as implementing more of the elements of effective teaching methodologies as identified in the study. The new Competency Framework of SAICA (2008) may well focus attention on addressing the issues highlighted in this paper. The competency framework focuses on pervasive qualities and skills including Ethics and Professionalism, Personal Attributes and Professional skills as well as specific competencies including Strategy, Risk Management and Governance, Accounting and External Reporting, Auditing and Assurance, Financial Management, Management Decision Making and Control and Taxation (SAICA 2008).

INTRODUCTION

"There is little doubt that the current content of professional accounting education, which has remained substantially the same over the past 50 years, is generally inadequate for the future accounting professional. A growing gap exists between what accountants do and what accounting educators teach. The Committee's analysis of accounting practice has indicated that accounting education as it is currently approached requires major adjustments between now and the year 2000" (Albrecht and Sack 2000, quoted from the 1986 Bedford Report). Much research has been done since the Bedford Report, but it seems that the warnings and criticisms outlined in this report still apply (Kavanagh et al. 2010).

Five main factors currently affecting accounting education have been identified by Fouché (2006) in analysing previous research, namely, the ever-changing corporate world, the lack of skills on the part of the learners, the resistance to change by accounting educators, the requirement for continuous improvement and the new generation of learners. These five factors are elaborated on in the following paragraphs.

"The new millennium has brought phenomenal changes to our world…" (Pretorius 2001). According to Pretorius (2001), globalisation poses new challenges in the sphere of higher education. The need for more broadly-skilled accountants also stems from the large international audit firms diversifying into various fields outside the field of auditing and tax. The nature of the work of accounting practitioners is therefore changing (Thomson 2009). In addition, an increasingly technologically advanced environment as well as competition in the global market creates a need for a change in management's perspective if they want to be successful (Visser et al. 2001). Johnson (2005) goes as far as saying that the lightning-quick rate of technological innovation could turn the accountant into a "dinosaur" in no time.

The changes in the corporate world have led to new skill requirements for entry accountants. This may be because they are required to do more than replicate knowledge. According to Collett (2000), the need for accounting learners to have multi-disciplinary skills, which are applicable in practice has long been realised. Davidson et al. (2000) further note that accounting and auditing firms have called for changes in accounting education that would make new accountants more capable of meeting the challenges presented by the modern-day working environment. Gabbin (2002) states that the decrease in the initial salaries of accounting majors in the United States of America (USA) (relative to other majors) may have reflected marketplace expectations about their skills, knowledge and abilities. The 2007 financial crises, new legislation in South Africa like the new South African Companies Act and developments of concepts like Sustainability highlights the constant changing business environment.

The changing demands on the skill requirements regarding entry-level accounting reflects directly on the educational system. Lecturers themselves face similar challenges to broaden their skills in order to assist learners to do the same. Lecturers also face challenges of facilitating learners in the process of acquiring these skills in such a manner that they could apply them in the real world. Boyd et al. (2000) state that lecturers resist change, because adapting to change is time consuming, difficult and in many instances, the opposite to what is believed and known. A survey by Diller-Haas (2006) of accounting programmes in the New York City metropolitan area indicated that 71% of the accounting programmes still followed a traditional curriculum. Woronoff (2009) also argues that universities have failed by emphasising and assessing technical competence rather than skills. Cooper et al. (2005) agree, concluding that accounting educators are distanced from the immediate concerns of recruiters and work managers. This suggests that accounting lecturers themselves may well be one of the biggest threats to the accounting profession.

Apart from formal education, professional associations around the world have placed much emphasis on continuing professional education (Rahman and Velayutha 1998). Hall et al. (2004) also support this, stating that a fundamental concern for accounting education is to establish a basis for accounting graduates for life-long learning.

Lastly, the change in the characteristics of learner generations needs to be considered. The generation that currently enrols at higher education institutions is often referred to as the Millennials, Generation Y (born between 1981 and 1999) or even the Net Generation or Generation Z (Anderson 2004; Milliron 2008). Greene (2003) identifies five matters to take into account when considering Generation Ys, of which two are relevant to the study. These include the fact that they grew up with computers and rapid-fire communication and have multicultural interests due to their global exposure. Lecturers cannot ignore the demographics of the generation of learners in their classes. Generations change, and what was best practice ten years ago may not be so anymore. Milliron (2008) points out that the literature on Millennial learners' habits and achievements provides evidence that the mainstream United States high school experience is deficient in developing the study patterns and academic skills essential to undertake higher education. Because these students are so different to any previous generation (for example being protected by parents, high achievers and team-orientated) it is advocated that universities develop specific strategies to meet their needs (Student Services California State University Long Beach 2008).

The preceding discussion provides an overview of the considerable challenges faced by the average accounting lecturer and learner. Internationally, Kelly et al. (1999) noted that a Commonwealth of Australia Report (1990) outlined that accounting education had been in a state of neglect. Matthews (2001) further points out that reflecting on the state of accounting education in the United States has become a continuous process since the 1986 Bedford Report. As recently as 2011, Buckhaults and Fisher (2011) reported that accounting education has been on the decline. There appears to have been little change in accounting education, as each successive report outlines the same problems.

In South Africa, the Public Accountants and Auditors Board's (PAAB (replaced by the Independent Regulatory Board of Auditors) 1994) report on the future of accounting education in South Africa (FAESA) addressed many of the above-mentioned matters in 1994. The research unit of the South African Institute of Chartered Accountants (SAICA), however, again addressed the urgency of the matter in 2001. Several of the previous statements are echoed in a report published by SAICA (Dempsey and Stegman 2001). The call for changes in accounting education thus echoes around the globe. According to Marino (2006), this has been the case since 1906. Albrecht and Sack's statement (2000) that accounting education may not survive the future becomes more of a reality with every passing year. SAICA (2008) also published a report highlighting the shortage of new entrants into the accounting profession in South Africa.

When representatives of the Big 4 were asked, in the same year, what the main issues will be that will be discussed in 2012 the responses included the following (Thompson et al. 2008):

- "Investing in education is vital to maintaining a strong talent pipeline and it will

always remain centre of our profession's concerns—at about 2012, the talent crisis will be even more of an issue than it is now"
- "Further increasing learners' interest in the profession and in the variety of services firms provide; expanding the business skills of learners and professionals so they are prepared to address highly complex business issues."

Research Problem

The *demands* on both lecturers and learners in the accounting field are increasing constantly. The continued *criticism* in the literature indicates that current accounting teaching practices are still not fulfilling the needs of the profession. Much research has been done in the fields of improved methodology, subject content, and needed skills. Responses from both the business world and the profession, however, indicate that this research has not found much *practical application* (Albrecht and Sack 2000; Dempsey and Stegman 2001; Marino 2006). Studies also support claims that trainee accountants are lacking certain skills when entering the workplace (Coetzee and Oberholzer 2009; Wells et al. 2009). In order to address this criticism effectively it is necessary to determine to what extent current teaching methodologies address the development of the skills required from accountants.

According to Mladenovic (2000), research shows that introductory accounting learners have many negative, stereotypical perceptions of accounting. These negative perceptions are often created or reinforced in introductory accounting courses. Diller-Haas (2006) is of the opinion that most business sciences learners form their perception of accounting during their first accounting course. Changes in the accounting methodology should thus start at introductory level (first-year accounting), or earlier (school-level). Although one cannot expect that all the skills and technical knowledge regarding accounting should be obtained in introductory accounting it would be beneficial if a broad variety is introduced to learners as research has indicated that introductory accounting has an influence on learners' perceptions of accounting and intention of pursuing accounting careers (Mladenovic 2000; Jackling and Calero 2006). It would therefore be relevant to analyse accounting education critically at introductory level.

Research Objectives

This paper forms part of a larger study with the objective of motivating and developing an improved teaching methodology for teaching introductory accounting courses. This paper focuses on identifying the expanding skill requirements. It further attempts to evaluate current teaching methodologies in first year accounting and school accounting against these skill requirements. This evaluation is done by way of a survey. In order to address this primary objective, the following secondary objectives are set:

- To analyse the skills required from entry level accountants;
- To formulate what are seen as effective teaching methodologies; and
- To evaluate the perceptions of learners on current teaching methodologies against the above to establish:
  - Whether the necessary skills are perceived to be mastered; and
  - Whether the current teaching methodology is seen to be effective by evaluating if the elements of an effective teaching methodology are present.

It is not necessary to master all the skills during an introduction to accounting. Although it is not a specific research objective, by evaluating which skills have been addressed during introductory accounting, will provide intermediate and other accounting lecturers with a background as to which skills (those that have not received sufficient attention) to focus on in later courses.

Preliminary Review

In order to test the effectiveness of introductory accounting education it is first necessary to understand what are the requirements regarding the technical skills and knowledge.

Required Technical Skills and Knowledge

Tables 1 to 2 provide a list of skill requirements derived from a variety of research previously conducted and requirements of professional accounting bodies.

The skills can broadly be divided into three categories:

- *Technical and other competencies*, which are necessary for the day-to-day performance of tasks (Table 1);
- *Roles* that the accountant, as a manager and adviser, should be able to perform (not discussed as part of this study); and
- *Soft (or generic) skills*, which are necessary to perform tasks in a unique, value added and holistic fashion (Table 2).

The findings in Table 1 on the technical and other competencies includes requirements identified from:

- The Higher Education Project (1997);
- The Canadian Institute of Chartered Accountants (CICA) (2007);
- The American Institute of Certified Professional Accountants (AICPA) (2005);
- The Institute of Chartered Accountants of England and Wales (ICAEW) (2005);
- Accounting Education Change Commission's "The Big 8" paper in (1989);
- A study by Carr et al. (2006);
- The Accounting Education Change Commission (AECC) (1990);
- The International Federation of Accountants (IFAC) (1996);
- A study by Lin et al. on competency requirements in China (2005)
- Chartered Institute of Management Accountants (CIMA) (2005); and
- Remarks of the so-called "Fortune 500" executives as perceived by Lee and Blaszczynski (1999).

Although some of these studies have taken place a decade or more ago, many of these studies can be regarded as seminal studies in this

Table 1: Technical and other competencies

Quality	*Higher education Project (Harvey and Green, 1994) as recorded by Morgan (1997)*	*CICA (2007)*	*AICPA (2005)*	*ICAEW (2005)*	*Big 8 (1989)*	*Carr, Chua and Perrera (2006)*	*Accounting Education Change Commission (1990)*	*IFAC (1996)*	*Lin, Xiong and Lui (2005)*	*CIMA (2005)*	*Fortune 500 executive as perceived by Lee and Blaszczynski (1999)*
Technical and Other Competencies											
Critical problem-solving skills (use of case studies, managing change, decision making)	x	x	x		x	x	x	x	x		x
Oral and written communication (reporting) skills in various media	x	x	x	x	x	x	x	x	x	x	x
Effective/active learning skills for continuous professional education (CPE)	x		x					x			
Being able to use technology in a responsible manner (Internet and PC)		x	x			x		x			x
Technical competencies over various subject fields, including law, and the ability to integrate these competencies		x	x		x		x	x		x	x
Analytical ability, logical argument and summarising (numeracy/intellectual skills)	x	x		x			x	x	x	x	
Critical reading, information gathering		x						x			

field. Reference is not made to the new SAICA Competency Framework, as it was developed on the basis of the Canadian Institute of Chartered Accountants' Competency Framework and South African universities only started to introduce it in 2011.

The skills required are listed vertically, with a description that was derived from the different sources. The matches (references) by authors to the skill requirements are indicated horizontally with an "x".

From Table 1 it is evident that most of the literature identified *critical problem-solving skills* and *oral and written communication skills* as important competencies. Other skills highlighted frequently include *effective learning skills, being able to use technology, technical competencies over various subject fields* and *analytical abilities*.

Table 2 provides a list of soft skill requirements derived from a variety of research papers and requirements of professional accounting bodies. The finding includes requirements identified from:

- The Higher Education Project (1997);
- The Canadian Institute of Chartered Accountants (CICA) (2007);
- The American Institute of Certified Professional Accountants (AICPA) (2007);
- The Institute of Chartered Accountants of England and Wales (ICAEW) (2005);
- Accounting Education Change Commission's "The Big 8" paper (1989);
- A study by Carr et al. (2006);

Table 2: Soft skills required

Quality	*Higher education Project (Harvey and Green, 1994) as recorded by Morgan (1997)*	*CICA (2007)*	*AICPA (2005)*	*ICAEW (2005)*	*Big 8 (1989)*	*Carr, Chua and Perrera (2006)*	*Accounting Education Change Commission (1990)*	*IFAC (1996)*	*Lin, Xiong and Lui (2005)*	*Fortune 500 executive as perceived by Lee and Blaszczynski (1999)*	*SAQA (2000)*
Soft Skills											
Team-building skills (ability to work in a group)	x		x	x	x	x	x	x	x	x	x
Personal attributes (commitment, energy, self-motivation and self-management)	x	x		x		x	x				x
Contribute to society and personal fulfilment in a responsible way – thus, improvement of citizenship		x									x
Interpersonal skills			x				x		x	x	
Ethical considerations		x	x		x		x	x			
Intellectually flexible and adaptable					x			x			
Ability to develop a career								x			x
Accurate and on time, meeting deadlines					x		x				
Having high values – respect for society and creation, striving for high quality, loyalty, independence and integrity (professionalism)		x	x		x		x	x	x		
Leadership and project management ability		x	x			x			x		
Cultural and ethnic sensitivity							x	x			x
Negotiation skills									x		

- The Accounting Education Change Commission (AECC) (1990);
- The International Federation of Accountants (IFAC) (1996);
- A study by Lin et al. on competency requirements in China (2005).
- Remarks of the so-called "Fortune 500" executives as perceived by Lee and Blaszczynski (1999); and
- The South African Qualifications Authority (SAQA) (2000);

The skills required are listed vertically with a description that was derived from the different sources. The matches (references) by authors to the skill requirements are indicated horizontally with an "x".

It can be seen from Table 2 that team-*building skills* and *personal attributes* were most frequently identified. Other skills noted frequently included *interpersonal skills, contributing to society, ethical considerations, being able to adapt, having high values* and *cultural and ethnic sensitivity*. Although, as indicated previously, not all of these skills necessarily need to be mastered at introductory accounting level, the author is of the opinion that a broad exposure to these skills will give the accounting learner a feel for the expectation of the profession. This point of view is further motivated where the biographical detail of the participants is discussed, later in the study.

Effective Teaching Methodologies

Various teaching methodologies can be identified from the literature. The identified methods were summarised and divided into the following groups of teaching methods:

- *Self-paced, Modular Methods* – learners work at their own pace towards clearly designed objectives through modules following on each other (Gross and Gross 1980; Webberley and Haffenden 1987; Greenwood 2003; Vaughan 2005; University of Bath 2006).
- *Experience-based Methods* – learners learn from experiences during case studies (Gross and Gross 1980; Adler and Milne 1997; Boyce et al. 2001; Weil et al. 2001), problems (Cannon and Newble 2000; Milne and McConnell 2001; Hmelo-Silver 2004; Hansen 2006), simulations (Gross and Gross 1980; Tanner and Lindquist 1998; Webbet al. 2009), role-plays (Swink 1993; Crumbley et al. 1998; Resnick and Wilensky 1998) and field experiences (Walker 1989; Maidment 2003) and not only from theory.
- *Competency/Outcome-based Methods* – learners work towards mastering certain goals or outcomes and competencies that are often occupation- or work-related (Spady and Marshall 1991; Botha 1999; Gispen-Bonebakker and Harkema 2005).
- *Cooperative Learning Methods* – learners collaborate helping each other and learning from each other (Stunkel 1999; Lou et al. 2000; Christ et al. 2001; Brady et al. 2003; Dyball et al. 2007; Sathe 2009).
- *Interactive Learning* – learners interact with other learners, with the subject content (based in the learning material), the lecturer (who is mainly a facilitator) and the milieu (Mierson and Freiert 2004; Hines 2005; Bently et al. 2009).
- *Methods Using Different Teaching Aids* – with these methods, different teaching aids are used. These may include multimedia, computers and technology (Evans and Foster 1997; Cannon and Newble 2000; De Lange et al. 2003; Cepni et al. 2006; Edmonds and Edmonds 2008).

Although the teaching methodologies have been divided into these groups, it is important to note that the methods in one group may often have links with and overlap the methods in other groups.

When examining the elements of the different teaching methodologies listed above, it seems that, in an effort to combine the characteristics of these teaching methodologies, the following should be considered in choosing an effective teaching methodology (that should also address the skills and competencies) (Fouché 2006):

- The method should be *learner-centred*;
- It should incorporate a relatively *unstructured* learning environment;
- It should deal with a *broad spectrum of content*;
- The *lecturers should be facilitators*, while the learners should be active inquirers who progress towards lifelong learning;
- It should, to some degree, allow *self-study* at the learners' own pace and let the learners accept responsibility for their own studies;

- It should *incorporate experience from practice* to make learning relevant and interesting;
- It should *focus on the competencies* required of learners;
- It should give learners the opportunity to work with and *learn from their peers*;
- It should *actively involve the learners* in the learning process; and
- It should incorporate appropriate *multimedia and technology*.

The above are drawn from the strengths of the various teaching methodologies and should therefore contribute towards effective teaching in general, but also in accounting.

METHODOLOGY

Participants

The population for this study included both the first-year Financial Accounting class (mainly Chartered Accountant-, Chartered Management Accountant- and Forensic Accounting programme learners) and the learners of the two other Accounting classes (mainly learners studying toward becoming members of the South African Institute of Professional Accountants (SAIPA)) at the North-West University (Potchefstroom Campus). A total of 177 learners (excluding the pilot study) participated in the study. The importance of the study is that it was done in 2006 before the introduction of the 2008 SAICA competency framework and would therefore allow for future longitudinal studies in this regard.

Measuring Instrument

The questionnaire was prepared in Afrikaans and English and language reviewed. The first section of the questionnaire contained 9 questions focused on biographical matters such as gender, mother tongue, academic performance in accounting and the province where the learners had attended secondary school. The second section was developed from the findings of the literature and dealt with technical skills (questions 10 to 15) and soft skills required (questions 21 to 28) of accountants, the roles of accountants (questions 16 to 20, not discussed further in this paper), the subject content of introductory accounting (questions 29 to 58, not discussed further in this paper) and what were perceived to be good teaching methodologies (questions 59 to 74). The matters included in the different sections were listed in the form of a positive statement and learners had to give their perception on the matters on a 5 point Likert scale with 1 being "strongly disagree" to 5 being "strongly agree".

Validity and Reliability

As the population comprised three classes, it was decided to use one class group (mainly learners studying toward becoming members of the SAIPA) as a pilot study to measure the reliability and construct validity of the questionnaire. The data were analysed using SAS (SAS Institute Incorporated 2003) computer software. The responses were subjected to classical frequency analysis as well as factor analysis for construct validity, and reliability was measured by the Cronbach alpha coefficient. A summary of the analysed data applicable to this publication is provided in Table 3.

From Table 3 it is evident that the results from the questionnaire could be regarded as reliable, as Alpha exceeded 0.70 in all sections. Few items had a low correlation with the total and the average inter-correlations exceeded 0.15. The fact that in some sections the variances were explained by more than one variable was acceptable, since these sections consisted of many questions. Also, few questions had a low communality. Overall, there thus existed construct validity.

Table 3: Reliability and construct validity of the questionnaire

Section of questions	*Number of questions*	*Number of factors explaining a variance of more than 1*	*Cumulative % of variance explained by factors*	*Questions with low communalities (<0,40)*	*Alpha*	*Average inter-correlation*
Technical skills	6	2	60.21	Q12	0.728	0.32
Soft skills	8	2	57.69	None	0.807	0.34
Teaching methodology	16	5	63.17	None	0.824	0.24

Although the results for reliability and construct validity were satisfactory, the following changes were made to the questionnaire to improve it for the main study:

- Learner numbers were added to make it possible to refer back to multiple choice cards, in order to track erroneous readings or data input errors;
- Some questions were changed for purposes of clarification;
- The original Question 20 was left out, as it had a low communality; and
- Additional questions were added to the section on Teaching Methodology to provide more clearly differentiated options/ choices in this section of the questionnaire.

RESULTS

Profile of the Participants

Of the participants, 47.5% were male and 52.5% female, while 95.4% were Afrikaans speaking. Most participants had completed Accounting in school on the higher grade (97%). Most of the learners are regarded as above-average performers (56.65%) as they achieved an average mark of 80% or higher in school. The participants were from all over South Africa.

Descriptive Statistics

The average scores for each part of the questionnaire are presented next. The maximum mark that could have been scored is indicated in Table 4. The raw mark and percentage score achieved are also provided.

Table 4: Average score for each section

	Max mark	*Ave (n)*	*Ave (%)*
Technical skills (Question 10 to 15)	30	21.38	71.27
Soft skills (Question 21 to 28)	40	29.77	74.42
Teaching methodology (Question 59 to74)	80	53.59	66.99

From Table 4 it is evident that learners perceived that subject content had been most effectively addressed in their accounting studies (77.92%). Innovative teaching methodologies were perceived as having been the worst addressed (66.99%). This agrees with the findings of Diller-Haas (2006) who found that the vast majority of accounting programmes in the New York City Metropolitan area still followed a traditional curriculum with a focus on transfer of knowledge.

The next part of this paper reports on the perception of knowledge and skills of the learners currently enrolled for Accounting 1. The responses to the questions were provided on a 5-point Likert scale. Table 5 reports the responses to Questions 10 to 28 of the questionnaire regarding technical skills and soft skills required of entry accountants. Table 6 reports the responses to Questions 59 to 74 of the questionnaire regarding the teaching methodology experienced by the learners to date. The results of Questions 29 to 58 do not form part of this paper.

Table 5: Perceived technical skill and competencies and soft skills of learners enrolled for Accounting 1

Question		*N*	*Mean*	*%*
The way accounting was taught (the teaching methodology) up to now enhanced the following in me:				
The following technical skills and competencies were obtained:				
Q10	Critical problem-solving skills	171	3.579	71.58
Q11	Oral and written communication skills	177	3.491	69.82
Q12	Effective learning skills	177	3.542	70.85
Q13	Being able to use technology	177	3.475	69.49
Q14	Technical competencies over various (subject) fields	177	3.395	67.91
Q15	Analytical ability, logical argument and summarising	177	3.898	77.96
The following soft skills are attained:				
Q21	Effective functioning in group work (team building)	177	3.560	71.19
Q22	Personal attributes such as motivation, self-management	177	3.819	76.38
Q23	Effective interpersonal communication	177	3.672	73.45
Q24	Problem solving (in terms of society needs)	177	3.537	70.73
Q25	Validation of ethical considerations	177	3.474	69.49
Q26	Having high values – respect for society and creation, strive for high quality, loyalty and integrity	177	4.181	83.61
Q27	Cultural and ethnic sensitivity	176	3.472	69.43
Q28	Being able to adapt	176	4.056	81.13

The following observations can be made from Table 5:

- Regarding the technical skills and competencies, the learners felt most competent (77.96%) in the fields of analytical ability, logical argument and summarising. They felt least competent in technical competencies over various fields (67.91%), being able to use technology (69.49%) and oral and written communication skills (69.82%). This agrees with the research findings of Adler and Milne (1997) who indicated that accounting learners cannot cope with a wider and more general knowledge base and that accounting lecturers fail to promote learners' communication, problem solving and interpersonal skills.
- Regarding soft skills, learners felt that they had best obtained the skills of having high values (83.61%), being able to adapt (81.13%) and developing personal attributes (76.38%). The lowest scores were for ethical issues (69.49%) and cultural and ethnic sensitivity (69.43%).

From Table 6 it is evident that the highest scores for the teaching methodologies experienced up to the evaluation were obtained for:

- Requiring self-study (82.4%);
- Focusing on the competencies required for the profession (79.19%);
- Taking into account the learners' background, home language, etc. (78.73%);
- Taking into account the learners' previous knowledge and competencies (77.84%); and
- Multimedia and technology were used (76.34%).

The lowest scores were obtained for:

- The lecturer being a facilitator (59.09%);
- The methodology included learning through various senses (59.09%);
- The focus was not only on the subject content (61.72%);
- Unstructured learning opportunities existed (63.08%); and
- Group work (69.83%).

The above findings regarding the lowest scores for elements of the teaching methodology agree to some extent with findings from Kelly et al. (1999) that classroom instruction *generally focused* on transferring knowledge through lectures. There are however various positive elements that are addressed in the current methodology.

DISCUSSION

Much research, including 187 articles in only six journals in the period from 2006 to 2009 alone, has been done in the field of improved

Table 6: Teaching methodologies experienced by learners enrolled for Accounting 1

Question		*N*	*Mean*	*%*
The way accounting has been taught (the teaching methodology) up to now can be described as follows:				
Q59	Learner-centred (focused on what the learner must do and not lecturer/facilitator/lecturer driven)	175	3.686	73.72
Q60	Also had unstructured learning opportunities	175	3.154	63.08
Q61	Was not necessarily always subject-content based, but broad based	175	3.086	61.72
Q62	Lecturer/teacher was a facilitator	174	2.954	59.09
Q63	There was active learner participation	175	3.691	73.83
Q64	Required self-study and work in the learner's own time	175	4.120	82.40
Q65	Included practical experiences that made learning relevant and interesting. It simulated reality	175	3.583	71.66
Q66	It focused on the competencies I require for my profession	175	3.960	79.19
Q67	Provided opportunity for group work and learning from peers	175	3.492	69.83
Q68	Used multimedia and technology	175	3.817	76.34
Q69	Included learning through various senses (see, hear, smell, physical sensation and feelings)	175	2.954	59.09
Q70	Occurred in continual steps and in a logical manner	172	3.715	74.30
Q71	Helped me to obtain a holistic perspective of the subject field	175	3.503	70.06
Q72	Provided opportunities for interaction and personal contact between learners and learners and between learners and the lecturer/facilitator/lecturer	175	3.714	74.28
Q73	Took my background, home language, etc. into account	174	3.937	78.73
Q74	Took my previous knowledge and competencies into account	167	3.892	77.84

methodology, subject content, and required skills in accounting (Apostolou et al. 2011). Responses from both the business world and the accounting profession indicate that this research has not found *much* practical application. While this is the case some studies have started to point towards professional bodies starting to concentrate too much on developing business leaders as opposed to accountants (Carnegie and Napier 2010). This adds a whole new dimension to the turmoil already faced by accounting educators.

In order to address this primary objective, the skill requirements for accountants were analysed, effective teaching methodologies were formalised, and current teaching methodologies were evaluated. This was done to establish whether learners perceived the teaching methodologies experienced as containing the elements of an effective teaching methodology. If the current teaching methodologies contain these elements it can be concluded that the current teaching methodology was perceived as effective.

The first secondary objective was to analyse the skill requirements for accountants. With respect to technical and other competencies, most researchers identified *critical problem-solving skills* and *oral and written communication skills* as important competencies. Other skills highlighted were *effective learning skills, being able to use technology, technical competencies over various subject fields* and *analytical abilities*. With respect to soft skills, *team-building skills* and *personal attributes* were considered to be most important. Other frequently noted skills included *interpersonal skills, contributing to society, ethical considerations, being able to adapt, having high values and cultural and ethnic sensitivity*. It is evident that much more is required in terms of skills, than a mere technical knowledge of the accounting discipline.

According to Rowlands et al. (1998), the traditional accounting education approach, with the *emphasis* on a "transfer of body of knowledge," is inadequate for today's accountant and manager. This also corresponds with the findings of Diller-Haas (2006) that indicated that the vast majority of accounting programmes in the New York City Metropolitan area still followed a traditional curriculum focussing on transfer of knowledge. Marino (2006) adds to this by saying that he recognizes that many individual accounting faculty members have developed innovative courses, but that overall or, as he calls it, "wholesale" change is unlikely, given the current market and research discourse. In formulating teaching methodology perceived as effective, in contrast to the above, it was noted (Fouché 2006) that the method should be *learner centred*, it should incorporate a more *unstructured* learning environment, it should deal with a *broad spectrum of content*, the *lecturers should be facilitators*, while learners should be active enquirers who progress towards lifelong learning. Furthermore the methodology should to some degree allow *self-study* at the learners' own pace and let learners accept responsibility for their own studies, it should *incorporate experience from practice* to make learning relevant and interesting, it should *focus on the competencies* required of learners and it should give learners the opportunity to work with and *learn from their peers*. It is also important that it should *actively involve the learners* in the learning process and it should incorporate appropriate *multimedia and technology*. From this it is evident that traditional teaching methods (talk and chalk) do not meet the requirements of an effective teaching methodology. This may well imply the retraining of educators in more applicable teaching methodologies.

CONCLUSION

These results indicated that the focus was still *primarily* on subject content, not only at this university but also at secondary school level. With a larger demand on learners having a variety of competencies it may be necessary to address this by not necessarily focusing less on subject content but rather by addressing the way introductory accounting is taught in order to incorporate the mastering of other skills and competencies. Learners felt competent in the area of technical knowledge, but less competent with skills such as technical knowledge over various fields (subject fields linked to accounting like commercial law, economics etcetera.), being able to use technology, oral and written communication skills, skills on ethical issues and cultural and ethnic sensitivity. These might reflect on the high standard of technical knowledge that has made the South African accountants and specifically Chartered Accountants, so highly regarded. The question may however be asked if a high technical knowledge will be suf-

ficient to keep the edge. The teaching methodologies were found to be more content driven and not so much innovative. The lecturer was in many instances not a facilitator. To a large extent the methodology did not include learning through various senses, which is deemed essential for the new generation of learners. There was also a lack of unstructured learning opportunities and group work. There were however various strengths in that the current teaching methodology focused on what was required by the profession, it was learner centred, required active participation and included practical relevance.

The findings from the literature and this study support the perception that accounting education has a focus on transfer of knowledge with sporadic innovation. These findings are a further indication that the lecturers and teachers are not taking the new generation of learners fully into account.

RECOMMENDATIONS

It is recommended that accounting lecturers need to *further* address these shortcomings as well as implementing more of the elements of effective teaching methodologies. This could be done by:

- Developing their owns skills as life-long learners in terms of:
- updating their technical accounting knowledge;
- experimenting with different teaching methodologies in class; and
- expanding their knowledge and understanding of the needs of every new generation of learners.
- Keeping contact with the profession in order to be aware of the changing demands of the corporate world.

The change may well start with introductory accounting or even at school level in order to have a better and wide ranging effect. This may even require less focus on the technical knowledge required. The professional accounting bodies, like IFAC, SAICA, CICA, AICPA, CIMA and ICAEW may need to play a more active role in this regard, as they set the technical knowledge requirements. One of the reasons for the great focus on technical knowledge may well be a content overload in the prescribed syllabi of the various institutes. Should accounting educators continue to ignore the calls for change, the statement that accounting education may not survive the future becomes more of a reality with every passing year. Numbers of accounting learners may well decline and lead to further shortages in the profession, or people other than accounting educators might come forward and address the need for change. There is a shortage of new entrants into the accounting profession in South Africa. Although this may be linked with a growing economy, a further study of interest may be to investigate the proportion of the shortage linked to economic growth and that linked to learners maybe choosing other careers.

As the learners were representing many of the provinces in South Africa and the research was performed at the beginning of the learners' higher education accounting studies, the results should be fairly representative of the secondary school educational system in regard to accounting education in South Africa where many learners are introduced to accounting. There is no reason why these skills can and should not be considered in secondary education, especially keeping outcome based education in mind. This may require a more frequent update of curriculums which is generally lacking behind when it comes to changes in the accounting profession. For example, when the author examined the textbooks used at secondary school level in 2012 the textbooks still referred to the old qualitative aspects of financial statements and the old financial statement names.

The findings of this paper again confirm previous criticisms. As stated earlier SAICA introduced a new competency framework in 2008 which universities started to implement in 2011. As the competency framework focuses on pervasive qualities and skills including Ethics and Professionalism, Personal Attributes and Professional skills as well as specific competencies it may address some of the criticism. Future research by repeating this study could indicate whether the introduction of the Competency Framework made any difference in the accounting education practices.

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