

Teaching Challenges and Learning Gaps in First-Year University Accounting Course

Calvin Mahlaule¹, Jaco Fouche² and Rikus deVilliers³

^{1,2,3}*School of Accounting Sciences, Faculty of Economics and Management Sciences, North-West University, South Africa*

KEYWORDS Assessment Disparities. Curriculum Misalignment. Educational Policy Reform. Higher Education Transition. Pedagogical Challenges. Student Preparedness

ABSTRACT The transition from high school to university accounting education poses significant challenges for students and lecturers. This study examines the gaps between high school and first-year university accounting education in South Africa and explores the challenges lecturers encounter when teaching first-year students. The research adopted a qualitative design to gain in-depth insights into these issues. Data were collected through semi-structured interviews and focus group discussions with six accounting lecturers and twelve first-year students. Responses were transcribed, coded, and analysed thematically using ATLAS.ti software. Findings indicate significant curriculum misalignment between high school and university accounting programs, resulting in inadequate student preparedness and difficulties in applying theoretical knowledge to practical scenarios. Lecturers reported challenges such as insufficient teaching time, diverse student backgrounds, and negative learning attitudes. The study concludes that bridging programs, curriculum updates, and improved instructional strategies are essential to enhance student readiness and support successful transitions to university-level accounting education.

INTRODUCTION

The transition from high school to university accounting in South Africa often proves challenging for both students and lecturers. The Curriculum and Assessment Policy Statement (CAPS) serve as the foundation that guides high school accounting education. The high school accounting curriculum bases its content on theoretical principles without much practical learning activities (Sithole 2024). The university accounting program requires students to demonstrate comprehensive analytical abilities together with strong problem-solving competencies and effective financial concept application skills in complex settings (Makhathini and Akpa-Inyang 2024). The university curriculum requires these skills to match the professional requirements of an accountant. The absence of these skills contributes to first-year accounting students struggling in adjusting to their new academic environment.

The first-year experience of university studies proves challenging for most new accounting students according to research by Steenkamp et al. (2009) and Van Romburgh (2014). First-year accounting students experience high dropouts and academic failures because of their challenging transition from high school to university education (Mavunga 2014; Jansen and de Villiers 2016). Due

to educational inequalities in South Africa, students from high schools with limited resources encounter extra challenges in university adaptation (Muller and Hoadley 2019; Muyambi and Ahiaku 2025). These inconsistencies in students' preparedness create a learning gap that affects students' ability to engage effectively with university-level accounting courses.

The improvement of accounting education in South African universities requires detailed comprehension of these issues as well as their consequences for teaching and learning. The implementation of curriculum adjustment alongside improved educational strategies will significantly enhance student performance and guarantee program success in accounting.

Problem Statement

The academic performance of first-year accounting students in South African universities has been a growing concern, with a significant number of students failing or struggling to meet the required standards for progression. According to Fundani Centre for Higher Education and Training (FCHET 2017), the pass rate for first-year students in South Africa is alarmingly low, with some institutions reporting failure rates exceeding 50 percent. This poor academic achievement has

been linked to inadequate preparedness at the high school level, where students are not sufficiently equipped with the critical thinking, problem-solving, and analytical skills required for university-level accounting studies.

The consequences of poor academic achievement in first-year accounting are far-reaching. High failure rates result in increased dropout rates, extended degree completion times, and financial strain on both students and universities (Spaull 2013; Tjønneland 2017). South Africa has one of the lowest graduation rates in the world, with barely 15 percent of students finishing on time (Letseka and Maile 2008). This decline is due to insufficient finance and a substantial disparity between high school and higher education. According to the Council for Higher Education's (CHE 2013) assessment, just one in four students at contact-based universities finish on time, with 58 percent requiring two extra years for a three-year degree, compared to 91 percent at non-contact institutions.

Given the critical role that accountants play in South Africa's economic development, addressing the root causes of first-year academic underperformance is imperative. Identifying the root causes of poor preparedness among high school graduates is crucial to implementing effective interventions that can bridge the gap between high school and university accounting education. Understanding these causes allows for targeted curriculum reforms that equip students with the critical thinking and analytical skills needed for success in higher education. Lecturers, who directly observe students' challenges, can provide valuable perspectives on the specific gaps in knowledge and skills, helping to shape support programs such as bridging courses, mentorship initiatives, and adaptive teaching strategies. Without these reforms and insights, the disconnect between high school accounting education and university expectations will persist, ultimately impeding student success and limiting the country's ability to produce competent accounting professionals.

Objective

This study aims to examine the teaching and learning gaps between high school and first-year university accounting syllabi and the challenges faced by lecturers in teaching first-year accounting students. Specifically, the study seeks:

1. To analyse the differences between high school and first-year university accounting syllabi and their impact on students' learning experiences.
2. To identify the challenges faced by accounting lecturers in teaching first-year university students.
3. To assess lecturers' perceptions of first-year students' ability to cope with the university accounting syllabus.

Literature Review

Gaps Between High School and University Accounting Education

Curriculum Misalignment and Learning Gaps

The educational structure between high school and university accounting classes creates significant educational gaps. Rossouw and Brink (2021) demonstrate that students who start university without an accounting education background experience difficulties because they lack basic accounting concepts. The research recommends establishing bridging programs which should assist students during their transition from high school to university. Skhephe et al. (2020) highlight technological shortcomings in high school accounting education, noting that the absence of e-learning tools leaves students unprepared for the digital tools and software integral to university-level accounting education.

The Role of Prior Accounting Knowledge in University Success

University success is highly affected by students' prior accounting knowledge according to research findings. Baard et al. (2010) establish that first-year performance depends on three main factors, that is, accounting experience, Grade 12 average score and language competency. According to De Villiers and Farrington (2017), student success depends significantly on matric accounting education and enrolment at English-speaking institutions. Papageorgiou and Carpenter (2020) offer a complex assessment of student performance by showing that prior knowledge helps understanding but certain students achieve success without it which indicates that educational quality and support systems are equally important.

Assessment Practices: High School vs. University

The assessment methods which differ between accounting education at high school level and university create barriers for students making the transition. Ndlovu (2022) explains that high school accounting uses case studies as its main assessment method where students need to analyse and interpret transactions. The assessment methods at universities rely on theoretical standards which differ from the practical expectations at high schools. The results from Matarirano et al. (2020) show that accounting matriculation scores predict university success, yet assessment method variations create barriers for students to adapt to university requirements.

Challenges In Teaching First-Year Accounting At University

Lecturers teaching first-year accounting modules in South African universities face significant pedagogical difficulties due to the diverse academic backgrounds of incoming students. Many students come from high schools with varying levels of teaching quality, leading to gaps in foundational knowledge, differences in learning styles, and disparities in academic preparedness (Baard et al. 2010; De Villiers and Farrington 2017). Students enter university accounting with different levels of accounting knowledge ranging from advanced to deficient understanding (Umar and Olowo 2024). The transition from rule-based high school accounting to university creates an additional challenge for students because university expects sophisticated problem-solving, critical thinking and advanced financial principle application (Matarirano et al. 2020; Ndlovu 2022). Lecturers dedicate most of their teaching time to remedying student knowledge deficiencies instead of developing student mastery of accounting principles thus causing a delay in overall course progression.

Some of the identified challenges affecting the teaching of first-year accounting students are high lecturer-student ratios, resource constraints, and language barriers. The large number of students in classrooms restricts the individualised learning interactions that students expect. The large number of students prevent lecturers from giving personalised assistance or engaging in two-way educational activities due to time limitation (de Jager

and Bitzer 2013; Arora et al. 2024). Many universities operate with limited budgets that prevent them from acquiring necessary teaching resources including modern textbooks and digital learning tools as well as tutorial support systems (Muller and du Plessis 2013; Mokhampanyane 2023). First-year students experience difficulties understanding financial terminology taught in English due to poor mastery of the language (Dafouz and Camacho-Miñano 2016). These challenges not only affect teaching effectiveness but also contribute to low student engagement, high failure rates, and increased dropout levels in first-year accounting programs.

METHODOLOGY

Research Design and Approach

This study adopted a qualitative research design to explore teaching challenges and learning gaps between high school and first-year university accounting syllabi from the perspectives of lecturers and students. A qualitative approach was deemed appropriate because the study sought to generate in-depth insights into participants' lived experiences, perceptions, and interpretations of curriculum alignment, assessment practices, and pedagogical challenges rather than to test hypotheses or generalise findings to a broader population. The design aligns with exploratory educational research that aims to understand complex instructional and learning phenomena within a specific institutional context.

Research Setting

The study was conducted at a public university in South Africa that offers accredited undergraduate accounting programmes across three campuses. The institution was selected because it enrolls a diverse student population with varied schooling backgrounds, making it a suitable context for examining transition challenges from high school to university accounting education. The name of the university is withheld to preserve institutional anonymity and comply with ethical research requirements.

Participants and Sampling

The study population comprised first-year accounting lecturers and first-year undergraduate accounting students registered at the selected

university. Purposive sampling was employed to select participants who were directly involved in teaching and learning first-year accounting and were therefore best positioned to provide relevant and information-rich data.

Six first-year accounting lecturers participated in the study, with two lecturers selected from each of the three campuses. All participating lecturers had direct responsibility for teaching first-year accounting modules and had a minimum of two years' experience teaching at the undergraduate level.

In addition, twelve first-year accounting students participated in focus group discussions, with four students selected from each campus. To capture diverse learning experiences, the student sample included both high-performing and low-performing students based on their first-semester assessment results. This sampling strategy ensured representation of varied academic preparedness and adjustment experiences. While the sample size was limited, it was considered adequate for qualitative inquiry aimed at depth rather than breadth. The study does not seek statistical generalisation but instead provides analytical insights that may be transferable to similar institutional contexts.

Data Collection Methods

Data were collected using two qualitative methods, that is, semi-structured individual interviews and focus group discussions. Semi-structured interviews were conducted with the six first-year accounting lecturers to elicit detailed accounts of teaching challenges, curriculum gaps, assessment practices, and perceptions of student preparedness. An interview guide was used to ensure consistency across interviews while allowing flexibility for probing emerging issues.

Focus group discussions were conducted with first-year accounting students to explore their learning experiences, transition challenges, assessment expectations, and coping mechanisms. Focus groups were selected to encourage interaction and collective reflection among students, thereby enriching the data through shared experiences and contrasting viewpoints.

To ensure a respectful and productive discussion, the following group rules were established, that is, group members were informed of a non-disclosure agreement, emphasising that they should not disclose anything discussed during

the session. Participants were advised to allow others to respond without interruptions. Members were encouraged to share their views openly and respectfully. Participants were invited to set additional confidentiality rules. The researchers ensured that any names mentioned during the discussion were replaced with pseudonyms to maintain anonymity. All interviews and focus group discussions were conducted face-to-face, audio-recorded with participants' consent, and later transcribed verbatim for analysis.

Data Analysis

This study followed Creswell's (2014) qualitative research framework to ensure rigour in data analysis. A thematic analysis approach was applied to interpret participants' narratives in alignment with the research objectives. Interview and focus group transcripts were transcribed, repeatedly reviewed for familiarity, and imported into ATLAS.ti for systematic coding. The analysis progressed through open coding to identify key meaning units, which were then grouped into categories and refined into broader themes through iterative comparison and interpretation. Final themes captured curriculum gaps between high school and university accounting, assessment methods, availability of learning support materials, lecturer-related teaching challenges, students' attitudes and preparedness, and coping strategies. Verbatim excerpts were retained to illustrate findings and enhance analytical credibility.

Trustworthiness of the Study

Trustworthiness was ensured through triangulation of data sources, including lecturer interviews and student focus group discussions. An audit trail of data collection and analysis procedures was maintained to support dependability, while confirmability was enhanced through systematic coding and the use of direct participant quotations. Detailed contextual descriptions were provided to support transferability.

Ethical Consideration and Informed Consent

Ethical approval for the study was obtained from the relevant institutional review board. Informed consent was sought from all participants

before data collection. Participants were informed about the study's purpose, procedures, and their rights, including the right to withdraw at any point without any consequences. Confidentiality and anonymity were prioritised, with pseudonyms used to protect participants' identities. For the focus group discussions, participants were explicitly informed that confidentiality could not be fully guaranteed and were encouraged to respect group confidentiality rules. All data collected was securely stored and used solely for research purposes.

RESULTS

Teaching And Learning Gap(s) Between High School And University First-Year Accounting Syllabi

The findings show that the high school syllabus produces learners who struggle to apply theory to practice because they were spoon-fed the content of the syllabus. The findings further showed that topics covered at high school are outdated and that the form of assessment at high school differs from that which they are subjected to at university, with differences in the allocation of marks. The respondents shared their views on the teaching and learning gaps found between the high school and university accounting syllabi.

Theory and Application

The study participants identified theory and application as constituting one of the gaps between the two sets of syllabi. Their views on first-year accounting students' failure to apply theory to practice are as follows.

"They know if you put a key into a car and if you move it, it's going to move but what happens in the engine, they don't have a clue. In accounting, you need to know what is debited and what is credited to get to the final stage of the income statement and the balance sheet, but they don't know that background, and it all happens with that wishy-washy straight forward way of giving them the information in high school and giving them answer books." [L4]

"Yes, there is a difference; I think it's more of how the questions are asked as well. For example, you discuss questions, application, they battle a lot, so you can't give them theory and ask

them to apply that theory; what they normally do, they will just repeat the theory in the same form it was memorised." [L6]

The study's findings have revealed that students at the high school level know accounting theory but struggle with its application. One of the purposes of teaching accounting in high school is to develop critical, logical, and analytical abilities and thought processes to enable learners to apply skills to current and new situations (Mkhize et al. 2022). Sinthumule and Zitha (2024) emphasises that in high school, accounting aims to provide accounting learners with a deeper understanding of accounting so they can be fully prepared for the real world. However, the study's findings reflect the exact opposite of what is supposed to be achieved with the high school syllabus. This leaves the learners in a position where they struggle when they get to university because they were used to being spoon-fed at school.

Topics Covered at High School

The participating accounting lecturers believe that the topics covered at high school are outdated and are taught differently from the way in which they are taught at university. Lecturers 2, 4, and 5 shared their views on this aspect below.

"...outdated topics are taught at high school...; a lot of these students' mathematics skills are really bad" [L2]

"Some of these topics are taught differently to what we do in the university. So, transition [from high school to university] is a challenge and does have an impact on a student's passing or failing, especially in the first semester." [L4]

"The content of high school and the first-year accounting syllabus influence students' pass and fail rate. I am saying that because most of the content they covered in high school is not the same as what they have in the first year, they struggle." [L5]

These lecturers' views revealed that there are gaps between the syllabus content at high school compared to what is presented at university. The reliance on outdated textbooks in high school accounting education poses significant challenges in preparing students for modern financial practices. Many accounting textbooks fail to address the digital transformation adequately, with only a few addressing IT-related topics essential for modern accounting practices (Oleiwi 2023). The transition

from traditional to digital accounting education is crucial, as it reflects the industry's evolution towards electronic applications (Tomma 2024). According to Lubbe (2017), teaching outdated topics at high school can place university students at a disadvantage.

Assessment Methods

There was an agreement among the participating accounting lecturers and first-year students on the difference between the assessment methods used at high school and at university. The following quotes reflect their views:

"The way they assess them in high school is not the same way we assess them in the university." [L2]

"And for the exam papers [from high school], I have compared five questions on the balance sheet for the last five years. It is almost asked the same way from year to year. Hence, if you just take all the five exam papers, understand and memorise how, and where to put what, you can easily get 70 percent in matric." [L4]

Lecturer 4 identified rote learning and assessment as a weak link in the high school learning environment. This view aligned with the students' worries on memorising the whole high school syllabus before assessment. FGDS5 captured it this way:

"In high school, you must learn the whole year of the syllabus before you can write your tests, imagine you need to remember something you did in January to write an exam in November; so it's difficult compared to the university assessment." [FGDS5]

The first-year accounting students preferred the university assessment due to its flexibility and the content of the syllabus to cover at each assessment.

"I think the university assessment is better than high school assessment because at the university, we are given four assignments and they record three best or highest of the four assignments, whereas in high school, they take all of them, good and bad." [FGDS5]

"At the university, you can choose which tests to write, but the online test is compulsory, so knowing that the best three assignments are considered, you can study well for only the three and pass all of them and still get good marks without having to write the fourth assignment so you have

options what to study and what to leave out especially if a certain assignment is difficult for you to grasp." [FGDS6]

These views point to the gap between high school assessment methods and those used at the university. According to Haidar (2024), assessment methods can affect first-year accounting students' performance. It is, therefore, crucial that assessment methods are well-outlined in the syllabus in such a way as to improve academic outcome. The implementation of continuous formative assessments has been shown to enhance learning outcomes, although students may perceive the increased workload as a barrier (Johansson et al. 2023).

Allocation of Marks

The study participants reported that the way marks are allocated at high school is different from how marks are allocated at university. The students preferred the mark allocation scheme at high school that credits more marks for less work compared to the conservative mark allocation scheme at the university.

"At high school, they give you a full 1 mark whereas at the university they give you 0.5. At high school even if your final mark is wrong but you have used the right formula, you would get marks for the correct steps and formula. Here at the university, they give you five multiple questions, and you are given 5 marks for the 5 questions. In the university, you don't get credited for the steps, even if you get all the steps correctly and get the wrong answer." [FGDS7]

This difference in mark allocation scheme was confirmed by Lecturer 1.

"In terms of allocation of marks, I think at the university level, you may get half of a mark for a variable, when in fact, at high school, they give one mark or two marks for a certain variable." [L1]

"The way marks are allocated to them at high school is different from how we do it at the university." [L2]

Lecturer 2 believes that the change in the neatness of students' assessment can affect their mark allocation.

"Some of the students are used to writing calculations in pencil, now all of a sudden, they are not supposed to have rough like that, they must just write with the pen, so to get that out of your system takes time." [L2]

It is evident from the feedback that the allocation of marks at the university is different from how it is done at high school. The transition from high school to university can be challenging for accounting students, particularly regarding their expectations of academic performance. In high school, students often receive higher marks for less effort, leading to a sense of entitlement that may not align with university standards. University assessments are typically more stringent, requiring deeper understanding and application of knowledge, which can lead to lower grades for students accustomed to easier evaluations (Bui and Porter 2012).

Support Materials

The first-year accounting students in the Focus Group Discussion expressed happiness with the teaching and learning support materials offered at the university.

"The university has good support materials put in place for students." [FGDS11]

"I came from a rural-based high school where we really struggled with support materials, but I can say the support materials at the university are much better, especially the SIs [Student Instructors] because they really help us to deal with the things that we did not understand in class." [FGDS12]

Though the university provided some learning support, there are some students who struggled to access the support materials.

"The problem was accessing those materials because we were not trained on how to get the materials and make use of them. ...To be honest, I didn't do a single homework in the first semester because I didn't know where those questions were and how to access them." [FGDS11]

The findings depict that the university has good material support for first-year accounting students compared to what is available in high school. According to Muller and du Plessis (2013), universities offer various supporting resources that are designed to facilitate self-paced learning and comprehension of complex accounting concepts. The students' admittance that they do not access the support resources provided by the university aligns with the findings of Mokhampanyane (2023). The study found that despite the availability of resources, many students do not actively utilise them,

which significantly hampers their academic performance (Mokhampanyane 2023).

Teachers' Support

The participating first-year accounting students missed the familiarity and personalised attention offered by high school teachers. It seems students were used to getting individual attention from their teachers at high school, which is lacking at the university.

"I miss my former teacher's support at high school on my studies because I do not really get it here. ... In high school we are close to our teachers, and they are our support system, but at the university, you are so alone and must learn things by yourself." [FGDS8]

"My accounting teacher taught me from Grades 10, 11 and 12, so I was used to her, and I was confident to ask her questions that I did not understand and even for personal guidance because I trusted her. She has been part of my life for some time, and she cared for her students, so she became more of our safe space hence learning accounting was so smooth with her." [FGDS11]

"At high school, we know our teachers and we get too comfortable with them, and we can ask for more time to submit even after the submission day, so here at the university, there are no negotiations or second chances... The way the system to submit is done once the submission time passes, the university submission site closes you outside with your excuses, and you have no one to explain your dilemma to." [FGDS12]

The students expressed their frustrations in not getting personalised attention from the lecturers as they previously got from their high school teachers.

"There is no support from lecturers like we used to have in high school, that adds to our frustrations because we don't know who to turn to especially when you don't have any study partner." [FGDS8]

"At high school, I knew all my teachers, so when I had challenges with my subjects, I would go to them directly and seek help and guidance. At the university I did not get to know even one lecturer; you do not get to meet them in person and share your frustrations with them." [FGDS11]

The students' view reveals a gap in the teaching and learning environments in the high school and the university. The teaching and research workload of accounting lecturers can significantly impact the personalised attention they provide to students, particularly first-year students who may be unaware of available support channels (de Jager and Bitzer 2013; Arora et al. 2024). The accounting syllabus at the university anticipates an independent student that takes ownership of the learning process. This assertion was expressed by Lecturer 2.

"...they are not independent thinkers, who can critically analyse things. Instead, they dependent on their lecturers for everything, so they struggle because it is something new to them." [L2]

The accounting syllabus encourages independent learning, yet the effectiveness of this approach can be enhanced through various support mechanisms. According to de Jager and Bitzer (2013), participation in support groups has led to improved pass rates and positive student perceptions, highlighting the importance of collaborative learning environments.

Critical Thinking

The first-year accounting lecturers believe that in high school, learners are not taught how to apply theory to practice, and when they reach the university, they struggle to do so because high school did not provide them with the required skills. Their views are shared below:

"They [learners] are told how to do things instead of teaching and encouraging them to think critically and be able to understand scenarios on their own and apply them to practice. When they get to the university, they don't understand when you talk about theory and its application. They fail to do it because they were never taught to apply what they have been taught; they struggle a lot." [L3]

"Students in the university mostly learn independently, so high school accounting teachers should ensure that they teach critical thinking skills to learners. I think it is the high school's responsibility to prepare students for university, and to do that, learners who plan to study accounting at university should rather take mathematics and not mathematics literacy." [L5]

The inference drawn from the findings indicate a gap between the teaching and learning environ-

ment gaps in the high school and the university. The rote learning method in high school did not train students to be active listeners and critical thinkers. These findings are in line with the findings of Abbott and Palatnik (2018), who revealed that first-year accounting students were unable to apply critical thinking in the solving of accounting problems. Rote learning method is prevalent in educational systems focused on standardised testing and rote memorisation (Ahmed and Ahmed 2017). Students in such environments often prioritise memorisation over comprehension, leading to a passive learning approach (Bhattacharya 2022). Research indicates that rote learning hinders critical thinking development, as students rely on recall rather than analysis (Ahmed and Ahmed 2017; Bhattacharya 2022).

The Challenges Of Teaching First-Year Accounting Students At The University

Findings revealed the challenges of insufficient time, students' negative learning attitude, lack of support, the mixing of accounting and non-accounting students, and students' lack of accounting knowledge.

Inadequate Teaching Time

There is a common concern about insufficient time for lecturers to teach the first-year accounting syllabus. Lecturers expressed their concerns as follows:

"Teaching first-year accounting students requires a lot of time because there is a lot of content that needs to be covered." [L4]

"In the first semester, the time indicated or given to us is quite brief, and there is a lot that needs to be done when dealing with students." [L2]

"The standard between high school and financial accounting and CA is so enormous, it was so difficult for students. They are taking those courses, time moves so fast, but they must cover everything, they don't have a choice, and they also must practice and work on their own to catch up." [L6]

The participating lecturers consider the time allocated for teaching first-year accounting syllabus as inadequate. Long et al. (2020) affirms that the first-year accounting syllabus encompasses a vast array of topics, necessitating thorough coverage within limited timeframes. This lack of time

stems from the large content of the syllabus and the need to lay a good accounting foundation for the students. As a result, both lecturers and students end up with a heavy workload in the quest to complete the syllabus. According to Steenkamp and Roberts (2020), increased institutional expectations exacerbate workload pressures on accounting lecturers that negatively affect their well-being and teaching quality.

Students' Negative Learning Attitudes

One of the challenges encountered by lecturers when teaching first-year accounting students was students' negative attitudes towards the subject. The following are their views.

"I think the biggest challenge is the attitudes towards accounting by the accounting students who had accounting at high school. They think the work will be easy like in high school. They don't study as hard as they should and as a result, it affects their performance." [L3]

"If you have a negative attitude towards something, you find it very difficult to do well in it and you tend not to focus, and not that you are not capable, but the effort you put in the work is not that much and then you end up not doing well. You find that those students who are not motivated struggle or end up de-registering the module just in the middle, they don't persevere until the end of the semester, they get discouraged, and they drop out." [L5]

The findings show that students who have taken accounting as a subject in high school often have a complacent, negative attitude towards it when they reach university, with detrimental effects on their performance. However, these students get a rude awakening when they fail their assessments and realise that they need to study harder and need to pay more attention in class since there is still much to learn of the new content at university. Studies have shown that negative attitudes towards accounting lead to poor academic outcomes (Abbott and Palatnik 2018; Johansson et al. 2023).

Lack of Support for Teaching Staff and Students

The first-year accounting lecturers complained of lack of staff support and insufficient learning materials to aid effective teaching and learning.

Lecturer 3 highlighted the need for marking assistance so that they can pay more attention to the teaching aspect of their work.

"The first challenge that I have is that there is no support, I don't have a student assistant. I must complete marking, and re-mark by myself." [L3]

Lecturers also complained that certain services required for teaching and learning are not readily available or are not delivered on time. This was clearly stated in the opinion of Lecturer 6, as seen below:

"I remember I asked to be given a board so that I can at least use it. I don't know what to say because I don't think these students relate very well to online learning. The services that we require for us to be able to teach during this time also take time to be delivered. Yeah, you wait forever for the services." [L6]

A further challenge that was mentioned involved a lack of data for online classes for students. This was expressed by Lecturer 5.

"I have made Zoom a safe space for the students, but the problem is that those who don't have data are not able to access the sessions. ...they send me a message via WhatsApp to tell me, 'I am sorry, I won't be able to attend Zoom meeting tomorrow because I do not have data.'" [L5]

The participants' statements above show that lack of support is not only the challenge of accounting students but also for accounting lecturers. Adequate funding and a robust digital infrastructure are necessary for implementing effective accounting education (Tomma 2024). Human and material resources are vital for teaching and learning as such tools enhance the accounting teaching and learning experience. Universities must implement adequate human resources to ensure effective teaching and learning.

Combining Students with Prior and No Accounting Knowledge in a Single Class

There seems to be a common concern about combining accounting students with prior and no accounting knowledge in one classroom. Lecturers expressed their concerns below:

"Having non-accounting students mixed with accounting students is absolutely a challenge because you do not know where to pitch, that is, being too fast or slow as some topics seem straightforward for some students." [L1]

“Now, I start with debit and credit and those who have accounting knowledge are like, ‘Madam, really!’ And I must start there for the benefit of those who did not do accounting in high school, so that is my biggest challenge because you don’t know how to ensure all first-year students are on the same level, i.e. those who did it previously and those who didn’t.” [L3]

“Another big challenge is that you have a mixture of accounting and non-accounting students, and you can’t slow down when teaching that class to accommodate those who did not do accounting at high school, so they are at the same level with the ones who had accounting at high school.” [L4]

This disparity in accounting background means that not all class members have the same foundational knowledge. Limited vocabulary can result in a lack of confidence among students with no prior accounting knowledge, which hampers active participation and engagement in the classroom (Umar and Olowo 2024). Poor foundational accounting knowledge implies that lecturers must invest extra efforts to ensure that the non-accounting students are given an adequate foundation for studying the subject. According to Viana and Barreto (2019), lecturers often find it challenging to implement active learning methodologies effectively, as students may be more inclined to memorise as they used to do in high school rather than understand accounting principles.

Students Unlearning Wrong Accounting Concepts

First-year accounting lecturers expressed concern about some of the incorrect accounting knowledge that is taught to high school learners and how it exerts a negative influence on their performance. They shared their views below:

“Accounting teachers teach accounting students incorrect knowledge of accounting as we find it when they come to the university. It takes time for the students to understand the correct knowledge we are trying to teach them as the incorrect information has been embedded in their minds, influencing their pass or failure rate.” [L5]

“Another challenge is unteaching the wrong knowledge the students from high school have been taught because these things are well ingrained in their minds. Unlearning is very difficult as it takes time that we do not have.” [L1]

“It’s a problem, some of them do come around, but it is very difficult for them to keep up with the speed and to unlearn the wrong stuff they were taught at high school. We must cover the syllabus, so time is of great essence.” [L3]

The prevalence of poorly understood or incorrect accounting concepts from high school is a challenge to accounting lecturers. High school accounting courses may oversimplify complex concepts or teach them in a way that is not aligned with university-level expectations. High school learners may be taught to memorise accounting rules without fully understanding the underlying principles. This memorisation can lead to confusion when they encounter more nuanced material in university (Makhathini and Akpa-Inyang 2024). The process of unlearning requires students to not only forget incorrect information but also to replace it with new, accurate knowledge. This can be a difficult and time-consuming process. Research has shown that students who are required to unlearn concepts often experience cognitive dissonance, which can negatively impact their motivation and performance in accounting courses (Dean et al. 2020).

Lecturers’ Perceptions on Whether First-Year Accounting Students can Cope with Accounting Syllabi

The lecturers believe that students can cope with the syllabus when they manage their time effectively, have prior accounting knowledge and work hard in their studies.

Proper Time Management

According to first-year accounting lecturers, there is a large amount of content that needs to be covered at the university within a very limited time. However, they believe that first-year accounting students could cope with the first-year accounting syllabus when they manage their time effectively. They shared their views on proper time management below.

“Accounting is a demanding subject, therefore students who can manage their time effectively do well in their studies. However, those struggling with keeping up with their studies should learn to manage their personal and studying time.” [L2]

“Some students struggled to manage their time effectively and I advised them to pay special attention to that because there is a lot of content that needs to be covered in the first-year accounting syllabus. I could see they listened because their performance improved.” [L3]

“I think they can cope with our first-year accounting syllabus because even those who failed their first tests do pass from there as I always make sure I advise them to manage their personal and academic time effectively. They should have a schedule that is balanced because there is so much to cover in their first year with insufficient time...so they cannot play with their time.” [L5]

Proper time management is an important skill in a student's life. First-year accounting lecturers are optimistic that first-year accounting students who manage their time effectively can cope with their syllabus. This view aligns with studies that showed a positive correlation between time management skills and academic success among first-year students (Nasrullah and Khan 2015; Wilson et al. 2021). Time management training has been linked to fewer subject failures and improved attitudes towards academic responsibilities (Wilson et al. 2021). Febriani et al. (2024) demonstrated that structured time management training effectively reduced academic stress among students and enabled students to cope with the rigors of their syllabuses.

Background Knowledge of Accounting

First-year accounting lecturers believe that students who arrive at the university with prior accounting knowledge are at an advantage in coping with the first-year accounting syllabus. They shared their views on the matter as seen below:

“Students who have done accounting at high school compared to those who did not do it are able to cope with the first-year accounting syllabus more because they have the accounting background knowledge that is required in their first year at the university.” [L4]

“The students who are at ease with the first-year accounting syllabus are mostly those who have done it at high school because most of the topics they do in their first year at the university are not entirely new to them. Therefore, they cope better than those who did not do it; however, it does not mean that those who did not do it are not able to cope; they just struggle a bit.” [L5]

“Accounting students, that is those who have prior accounting knowledge, cope far better than those who are doing accounting for the first time. It takes time for non-accounting students to understand and cope with the first-year accounting syllabus because it has a lot of content that they do not know whereas those with prior knowledge catch on faster.” [L6]

The first-year accounting lecturers' view that students with prior accounting knowledge have a better chance of coping is based on the assumption that the students are familiar with the topics. Students with prior knowledge are likely to employ more effective study techniques, as they can build on existing knowledge rather than starting from scratch. This familiarity allows them to navigate the syllabus more efficiently (Byrne et al. 2014). The ability to relate new information to previously learned concepts can enhance retention and understanding, making it easier to manage complex topics within the syllabus (Papageorgiou 2019). Studies found that prior accounting knowledge positively correlates with academic success, suggesting that students familiar with accounting concepts are better prepared for university-level coursework (Papageorgiou and Carpenter 2020; Sinthumule and Zitha 2024). Students without prior accounting knowledge often face challenges but can still succeed through self-determination and proactive learning strategies (Papageorgiou and Halabi 2014; Sinthumule and Zitha 2024). According to Manurung et al. (2022), educational interventions, such as bridging programs, can help fill knowledge gaps, enhancing students' understanding of essential accounting principles. Papageorgiou and Halabi (2014) note that prior accounting knowledge is important in the first year of study but not thereafter.

Hard Work

The participating accounting lecturers highlight that commitment and hard work are important for first-year accounting students to cope with their syllabus. Lecturers 4 and 2 have the following to say.

“The main challenge with our current students is laziness. Accounting requires a lot of commitment and hard work because it has a lot of calculations; therefore, it needs a lot of practice, which seems problematic to some students. However, hard workers can cope with the first-year accounting syllabus.” [L4]

“Students who cope with the first year are those that are really committed to their work and work hard. They do not procrastinate on their assignments, and submission deadlines. And I can gladly say most of my students are hard workers and do very well.” [L2]

First-year accounting lecturers mentioned that accounting is a demanding subject with many calculations and content to be covered in the first year. However, the lecturers maintained that committed and hard-working students can cope with the syllabus. Commitment and hard work are crucial for first-year accounting students to manage their syllabus effectively. High levels of commitment and dedication lead to better academic performance, as they allow students to allocate sufficient time and effort to their studies (Nauwelaerts and Doumen 2023). Self-regulated learning strategies, such as goal setting, self-monitoring, and self-evaluation, improve time management and structured approach to studies (Papageorgiou 2022). A study by Mapuya (2022) found that students who regularly used self-regulated learning strategies achieved higher grades and exhibited greater confidence in their academic abilities. Intrinsic motivation, arising from personal interest and satisfaction in learning, also plays a significant role in academic performance (Everaert et al. 2024).

DISCUSSION

This study examined how the transition from high school accounting to first-year university accounting is experienced by both students and lecturers. Considered together, these perspectives reveal a learning environment in which expectations change abruptly, and many students are not adequately prepared to engage with conceptual reasoning, problem solving, and independent learning. Prior work similarly shows that success in school accounting does not automatically translate into success at university, particularly when students have been trained to follow procedures rather than to explain their reasoning and apply principles in unfamiliar contexts (Sirembe and Reynolds 2026). The present study’s findings reinforce this pattern and highlight how institutional conditions further complicate adjustment, especially in large first-year cohorts.

A central issue concerns the way accounting knowledge is introduced and used across educa-

tional levels. Participants consistently described difficulties with theory-application transfer, noting that many first-year students can recall rules but struggle to apply them to novel scenarios. These experiences echo broader evidence that rote learning undermines critical thinking development and produces passive learning habits ill-suited to university expectations (Ameen et al. 2026; Bhattacharya 2022). Contemporary pedagogical research indicates that shifting towards inquiry-based and constructivist approaches can improve conceptual understanding and ownership of learning in introductory accounting courses, which aligns with the respondents’ calls for more active learning and guided problem solving (Mapuya 2022; Martinez-Blasco et al. 2025).

Differences in assessment practices between high school and university further shape students’ transition. Students and lecturers pointed to repetitive, predictable school examinations that reward memorisation and procedural accuracy, in contrast to university assessments that demand interpretation, justification, and application of principles. Earlier work has shown that these assessment demands can become a significant barrier to confidence and performance in first-year accounting (Kavanagh and Drennan 2008). Johansson et al. (2023) argue that well-designed formative assessment regimes can improve engagement and outcomes, despite higher perceived workload. This assertion aligns with Barua and Lockee (2025), who observe that well-designed assessment regimes prevent “cramming” and promote sustained engagement, which directly correlates with higher retention rates. Taken together, the results underscore the value of transparent assessment criteria and developmental feedback to help students bridge the gap from procedural accuracy to principled reasoning.

From the lecturers’ perspective, workload and resource constraints are prominent. Respondents described insufficient teaching time for a content-heavy first-year syllabus and limited access to timely teaching resources and assistant support. These conditions restrict opportunities for individualised support and interactive pedagogy, particularly in large classes, consistent with prior findings from South Africa and abroad (de Jager and Bitzer 2013; Steenkamp and Roberts 2020). Recent work also highlights how broader academic citizenship pressures and institutional expectations can exacer-

bate workload and affect teaching quality, which mirrors the concerns raised by the participants (Arora et al. 2024). Low institutional value placed on teaching can marginalise educators and diminish their sense of professional belonging (Snickare and Söderberg 2026). According to Shange and Nyide (2025), work-life imbalance and lack of support for academic welfare significantly reduce productivity and the capacity for meaningful contributions. Addressing these constraints is essential for enabling active learning, timely feedback, and targeted remediation.

Another recurring theme is the challenge of mixed cohorts, where students with prior accounting exposure learn alongside peers encountering the subject for the first time. Lecturers reported difficulty “pitching” content at an appropriate level for all students, and students without prior knowledge often lacked the vocabulary and conceptual foundations required for confident participation. This is consistent with studies documenting the impact of English-medium instruction and varied preparedness on accounting learning (Umar and Olowo 2024). Structured bridging support, early diagnostic assessments, and flexible tutorial pathways can help equalise entry-level competencies without slowing overall course progression.

Lecturers also emphasised the time-consuming work of unlearning entrenched misconceptions from high school, which slows course coverage and frustrates students who are surprised to find that familiar rules must be re-examined in university contexts. This phenomenon is well-documented, as oversimplified school treatments can impede later integrative learning, and replacing inaccurate mental models requires deliberate instructional design and cognitive scaffolding (Dean et al. 2020; Makhathini and Akpa-Inyang 2024). Recent evidence from Bailey et al. (2026) further reinforces this, suggesting that when students are trained primarily in “shorthand” rules, they develop robust but inaccurate mental models that hinder their ability to engage in complex, integrative thinking. Consequently, Eticha et al. (2026) argue that overcoming these entrenched habits requires targeted cognitive scaffolding to help students dismantle procedural shortcuts in favour of conceptual reasoning. However, an alternative perspective offered by Mulholland et al. (2025) suggests that these early simplifications may be viewed as productive stepping stones rather than strictly as im-

pediments, providing necessary cognitive resources that should be refined and reorganised over time. This view is supported by de Bruin et al. (2025), who suggest that simplification is a cognitive necessity to prevent early-stage overload, implying that the transition to university is more an act of adding nuance to existing frameworks than a total replacement of prior knowledge. Nevertheless, the findings in this study support explicit attention to conceptual change strategies in first-year accounting pedagogy to bridge these gaps effectively.

Despite these challenges, the study highlighted coping mechanisms associated with improved adjustment. Lecturers observed that students who manage time effectively, practice consistently, and leverage available support services tend to recover from early setbacks and progress through the syllabus whereas negative attitudes and complacency are linked to poorer outcomes. This aligns with evidence that structured time-management interventions and self-regulated learning strategies reduce academic stress and improve performance in first-year cohorts (Wilson et al. 2021; Papa-georgiou 2022; Febriani et al. 2024). Such findings suggest that early skill-building workshops and targeted advising can complement curriculum reforms to support student success.

The broader implications point to the need for systemic alignment across the secondary-tertiary interface. The data on outdated school topics and limited exposure to digital tools resonate with calls for curriculum modernisation and clearer articulation of competencies required for university-level accounting and professional progression. Recent literature outlines practical approaches for aligning curricula to evolving competency frameworks while maintaining feasibility (Dyantyi 2025; Rawashdeh and Idris 2025). In South Africa, closer co-operation between curriculum developers, school systems, and universities, along with more resources for teachers and first-year lecturers, is likely to lead to more meaningful, conceptually based learning instead of just short-term changes.

Contribution of the Study

This study contributes to accounting education by highlighting how gaps between high school and university syllabi affect first-year learning experiences in South Africa. Findings underscore the

need for curriculum alignment to reduce difficulties students face when applying theory to practice. The research also identifies key challenges for lecturers, including limited teaching time, varied student preparedness, and outdated school curricula, which often lead to increased remediation and workload. Students who demonstrate effective time management, prior accounting knowledge, and strong commitment tend to cope better with the demands of the first-year syllabus. These insights provide empirical evidence to guide curriculum reform, enhance teaching strategies, and strengthen student support systems for a smoother transition into university-level accounting.

CONCLUSION

The study investigates the difficulties which first-year university accounting students encounter while moving from high school education to university education. Major weaknesses exist in educational curricula combined with inadequate student assessment practices and critical thinking abilities needed for academic success during university studies. The study reveals that lecturers experience three main difficulties of insufficient teaching time and demotivated students as well as the need to eliminate incorrect accounting knowledge from students' minds. A successful strategy to resolve these problems needs combined work between high school educators and university lecturers along with curriculum developers and policymakers. High school academic performance together with student preparedness will increase through specific reform activities that integrate bridging programs and updated curriculums and improved instruction techniques. A smooth transition between high school and university accounting programs produces students who are better prepared to meet their academic and professional requirements.

RECOMMENDATIONS

The government needs to allocate funds for high school curriculum updates which will integrate modern accounting practices together with digital tools and critical thinking activities into the educational program. The government should allocate funds to universities which will enable them to build improved student support initiatives in-

cluding bridging courses and mentorship programs and academic advisory services to help students transition more smoothly.

High schools, especially in Grade 12, should update their accounting syllabi by adding contemporary accounting principles together with assessment approaches which follow university standard requirements. The educational system at high schools needs to schedule practical orientations to show students what university-level work demands while teaching them independent study techniques.

The support from universities should include organised bridging programs which assist students who lack an accounting background to establish a strong foundation. Teachers need to adopt contemporary accounting software as well as digital learning platforms in their teaching methods to help students develop professional readiness. The responsibility of lecturers includes using interactive methods and applications in their teaching to promote critical thinking and problem-solving instead of memorisation. The institution needs to provide lecturers with appropriate resources together with teaching assistant support and professional development programs to enhance their teaching effectiveness.

Accounting students in their first year need to actively participate through proper time management and using available academic resources and developing self-learning abilities. Students who dedicate themselves to hard work and practice with commitment will overcome the demanding university curriculum to achieve better academic results.

AUTHOR CONTRIBUTIONS

Calvin Mahlaule: Conceptualisation, methodology design, data collection, formal analysis, and drafting of the manuscript.

Jaco Fouche: Conceptualisation, methodology design, supervision, validation of findings, editing of the manuscript

Rikus DeVillers: Conceptualisation, methodology design, supervision, validation of findings, editing of the manuscript

REFERENCES

- Abbott JJ, Palatnik BR 2018. Students' perceptions of their first accounting class: Implications for instructors. *Accounting Education*, 27: 72-93.

- Ameen F, Shahriar T, Mallavarapu A, Jiang S, Matsuda N 2026. Beyond prior knowledge: The predictive role of knowledge-building in tutor learning. *Behaviormetrika*, 1-23. <https://doi.org/10.1007/s41237-026-00294-9>
- Ahmed A, Ahmed N 2017. Comparative analysis of rote learning on high and low achievers in Graduate and Undergraduate Programs. *Journal of Education and Educational Development*, 4: 111-129.
- Arora MP, Khosa A, Burch S, Tharapos M 2024. Accounting faculty's motivation to engage in academic citizenship: Evidence from Australia and New Zealand. *Issues in Accounting Education*, 1-21. <https://doi.org/10.2308/issues-2023-112>
- Baard RS, Steenkamp LP, Frick BL, Kidd M 2010. Factors influencing success in first-year Accounting at a South African university: The profile of a successful first-year Accounting student. *South African Journal of Accounting Research*, 24: 129-147. <https://doi.org/10.1080/10291954.2010.11435150>
- Bailey RP, Hoe TW, Morrison GZ, Ali A, Samsudin N 2026. Rethinking higher education: Embodied learning and pedagogical transformation. *Higher Education*, 1-21. <https://doi.org/10.1007/s10734-025-01581-2>
- Barua L, Lockee B 2025. Flexible assessment in Higher Education: A comprehensive review of strategies and implications. *TechTrends*, 69(2): 301-309. <https://doi.org/10.1007/s11528-025-01039-3>
- Bhattacharya U 2022. "I Am a Parrot": Literacy ideologies and rote learning. *Journal of Literacy Research*, 54: 113-136. <https://doi.org/10.1177/1086296x221098065>
- Bui B, Porter B 2012. The expectation-performance gap in accounting education: An exploratory study. In: Kim Watty, Beverley Jackling, Richard MS Wilson (Eds.): *Personal Transferable Skills in Accounting Education*. Routledge, pp. 22-49.
- Byrne M, Flood B, Griffin J 2014. Measuring the academic self-efficacy of first-year Accounting students. *Accounting Education*, 23(5): 407-423. <https://doi.org/10.1080/09639284.2014.931240>
- CHE 2013. A Proposal For Undergraduate Curriculum Reform In South Africa: The Case For A Flexible Curriculum Structure. C. o. H. Education. Pretoria, South Africa. https://www.che.ac.za/sites/default/files/publications/Full_Report.pdf (Retrieved on 6 September, 2024).
- Creswell JW 2014. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. 4th Edition. Sage Publications, Inc.
- Dafouz E, Camacho-Miñano MM 2016. Exploring the impact of English-medium instruction on university student academic achievement: The case of accounting. *English for Specific Purposes*, 44: 57-67.
- de Bruin ABH, Janssen EM, Waldeyer J, Stebner F 2025. Cognitive load and challenges in self-regulation: An introduction and reflection on the topical collection. *Educational Psychology Review*, 37(3): 65. <https://doi.org/10.1007/s10648-025-10042-2>
- de Jager E, Bitzer E 2013. First-year students participation and performance in a Financial Accounting Support Group. *International Business and Economics Research Journal*, 12(4): 399-414. <https://doi.org/10.19030/iber.v12i4.7739>
- De Villiers L, Farrington S 2017. Predicting At-Risk First Year Accounting Students: The Case of Nelson Mandela University. In: *Southern African Accounting Association Biennial International Conference Proceedings*. 28 to 30 June 2017, Champagne Sports Resort, Drakensberg, South Africa.
- Dean BA, Perkiss S, Simic Misic M, Luzia K 2020. Transforming accounting curricula to enhance integrative learning. *Accounting and Finance*, 60(3): 2301-2338. <https://doi.org/10.1111/acfi.12363>
- Dyanty N 2025. University curriculum reform and employability: Addressing the needs of the post-colonial workforce. *Frontiers in Education*, 10: 1-8. <https://doi.org/10.3389/educ.2025.1591654>
- Eticha MD, Hunde AB, Ketema T 2026. The role of a designed problem-solving method with metacognitive scaffolding on students' conceptual change learning and teachers' instructional practices in Biology. *Thinking Skills and Creativity*, 59: 102033. <https://doi.org/10.1016/j.tsc.2025.102033>
- Everaert P, Opdecam E, van der Heijden H 2024. Predicting first-year university progression using early warning signals from accounting education: A machine learning approach. *Accounting Education*, 33(1): 1-26. <https://doi.org/10.1080/09639284.2022.2145570>
- FCHET 2017. The First Year Experience In Higher Education In South Africa: A Good Practices Guide. Fundani Centre for Higher Education and Training. Cape Peninsula, South Africa. From <<https://heltasa.org.za/wp-content/uploads/2024/03/TDG-FYE-Good-Practices-Guide-24-5-5-17-final-2-2.pdf>> (Retrieved on 21 March 2025).
- Febriani OK, Dewi FIR, Heng PH 2024. Pelatihan time management UNTUK STRES AKADEMIK SISWA. *JIP (Jurnal Intervensi Psikologi)*, 16(1): 1-12. <https://doi.org/10.20885/intervensipsikologi.vol16.iss1.art1>
- Haidar F 2024. An effect of assessment delivery methods on Accounting students' grades in an e-learning environment. *International Journal of Technology and Educational Innovation*, 10(1): 65-80. <https://doi.org/10.24310/ijtei.101.2024.17672>
- Jansen J, de Villiers C 2016. Determinants of student performance in an accounting degree programme. *South African Journal of Accounting Research*, 30(1): 1-28. <https://doi.org/10.1080/10291954.2015.1019223>
- Johansson E, Kanapathippillai S, Khan A, Dellaportas S 2023. Formative assessment in accounting: Student perceptions and implications of continuous assessment. *Accounting Education*, 32(6): 597-625. <https://doi.org/10.1080/09639284.2022.2091411>
- Kavanagh MH, Drennan L 2008. What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations. *Accounting & Finance*, 48: 279-300. <https://doi.org/10.1111/j.1467-629X.2007.00245.x>
- Letseka M, Maile S 2008. High University Dropout Rates: A Threat To South Africa's Future. H. S. R. Council. From <<https://hsr.ac.za/uploads/pageContent/1088/Drop-out%20rates.pdf>> (Retrieved on 5 September 2024).
- Long W, Barnes L, Northcote M, Williams T 2020. Accounting academic workloads: Balancing workload creep to avoid depreciation in the higher education sector. *Education, Society and Human Studies*, 1(2): 55-83. <https://doi.org/10.22158/eshs.v1n2p55>
- Lubbe I 2017. Challenges for curriculum design: Considerations for a four-year business and accounting degree in

- South Africa. *South African Journal of Accounting Research*, 31(1): 60-82. <https://doi.org/10.1080/10291954.2015.1122285>
- Makhathini L, Akpa-Inyang F 2024. Enhancing pedagogy and learning outcomes in financial accounting: A case study of Higher Education Institutions in South Africa. *Journal of Culture and Values in Education*, 7(4): 305-323. <https://doi.org/10.46303/jcve.2024.54>
- Manurung ET, Felisia F, Rahayu PA, Dewanti MPRP, Purboyo A 2022. Bridging the gap between basic financial accounting knowledge in high school and higher education (College). *Kajian Akuntansi*, 23(1): 1-13. <https://doi.org/10.29313/ka.v23i1.9062>
- Mapuya M 2022. Promoting self-regulated learning among first-year Accounting-student teachers: A student-empowerment pedagogical framework. *International Journal of Learning, Teaching and Educational Research*, 21(5): 64-83.
- Martinez-Blasco M, Markulin K, Bosch M 2025. A proposal for inquiry-based learning in accounting using study and research paths. *Cogent Education*, 12(1). <https://doi.org/10.1080/2331186X.2025.2547942>
- Matarirano O, Panicker M, Atoliyah C, Mangisa Z 2020. Factors impacting academic performance of first-year Accountancy students at Walter Sisulu University. *Africa Education Review*, 17(1): 83-99. <https://doi.org/10.1080/18146627.2018.1477514>
- Mavunga G 2014. The contribution of under-preparedness to low first year success rates as perceived by lecturers and second year students and at a Comprehensive South African University. *Mediterranean Journal of Social Sciences*, 5(20): 1748. <https://doi.org/10.5901/mjss.2014.v5n20p1748>
- Mkhize TR, Mogamat ND, Sizakele D, Nkosinathi M. 2022. High school accounting at the crossroads: A case study of a township school in Gauteng. *African Perspectives of Research in Teaching and Learning*, 6(1): 105-118.
- Mokhampanyane M 2023. First-year accounting students' experiences adjusting challenges to university life. *ScienceRise*, 4: 28-36.
- Mulholland K, Gray W, Counihan C, Nichol D 2025. Stepping stones: Adopting a fading programme design to promote teachers' use of metacognitive strategies for Mathematical problem solving. *Education Sciences*, 15(7): 892. <https://doi.org/10.3390/educsci15070892>
- Muller H, du Plessis A 2013. The impact of a quality, technology-enhanced teaching support medium on student success in a first-year financial accounting module at an open distance learning institute. *South African Journal of Accounting Research*, 27(1): 37-57. <https://doi.org/10.1080/10291954.2013.11435170>
- Muller J, Hoadley U 2019. Curriculum reform and learner performance: An obstinate paradox in the quest for equality. In: N Spaull, JD Jansen (Eds.): *South African Schooling: The Enigma of Inequality. A Study of the Present Situation and Future Possibilities*. Springer, pp. 109-126.
- Muyambi GC, Ahiaku PKA 2025. Inequalities and education in South Africa: A scoping review. *International Journal of Educational Research Open*, 8: 100408. <https://doi.org/10.1016/j.ijedro.2024.100408>
- Nasrullah S, Khan MS 2015. The impact of time management on the students' academic achievements. *Journal of Literature, Languages and Linguistics*, 11: 66-71.
- Nauwelaerts E, Doumen S 2023. Application of the Learning Strategies and Motivation Questionnaire (LEMO) at the University: Reliability and relation to First-year GPA. *International Journal of Higher Education*, 12(6): 1-21. <https://doi.org/10.5430/ijhe.v12n6p21>
- Ndlovu B 2022. The use of case studies in the assessment of Accounting in high schools. *Journal of Educational Studies*, 21(3): 8-25. https://doi.org/10.10520/ejc-jeds_v21_n3_a2
- Oleiwi R 2023. The extent to which textbooks fulfil the requirements of digital transformation in Accounting and Auditing. *International Journal of Professional Business Review*, 8(5): e01509. <https://doi.org/10.26668/business-review/2023.v8i5.1509>
- Papageorgiou E 2019. Lecture attendance versus academic performance and prior knowledge of accounting students: An exploratory study at a South African University. *South African Journal of Higher Education*, 33(1): 262-282. <https://doi.org/10.20853/33-1-2695>
- Papageorgiou E 2022. Self-regulated learning strategies and academic performance of accounting students at a South African University. *South African Journal of Higher Education*, 36(1): 251-278. <https://doi.org/10.20853/36-1-4546>
- Papageorgiou E, Carpenter R 2020. Prior Accounting knowledge of first-year students at two South African Universities: Contributing factor to academic performance or not? *South African Journal of Higher Education*, 33(6): 249-264. <https://doi.org/10.20853/33-6-3032>
- Papageorgiou K, Halabi A 2014. Factors contributing toward student performance in a distance education accounting degree. *Meditari Accountancy Research*, 22(2): 211-223. <https://doi.org/10.1108/MEDAR-08-2013-0032>
- Rawashdeh A, Idris M 2025. Synchronized curriculum adaptation: A strategy for enhancing skill development in accounting education. *Journal of International Education in Business*, 18: 269-288. <https://doi.org/10.1108/JIEB-01-2024-0001>
- Rossouw M, Brink SM 2021. An investigation into the success rates of students with no prior Accounting knowledge in obtaining a professional Accounting degree. *South African Journal of Higher Education*, 35(2): 230-245. <https://doi.org/10.20853/35-2-3904>
- Shange M, Nyide C 2025. Academics well-being as a pillar of institutional autonomy: A study on work-life balance in higher education amidst and post Covid-19. *South African Journal of Higher Education*, 39(4): 277-295. <https://doi.org/10.20853/39-4-7602>
- Sinthumule O, Zitha I 2024. From high-school sciences to university accounting in South Africa: how prior learning affects students' success: Prior learning affects Students success. *International Journal of Research in Business and Social Science*, 13(6): 352-362. <https://doi.org/10.20525/ijrbs.v13i6.3571>
- Sirembe N, Reynolds A 2026. The impact of secondary school accounting on the performance of financial accounting students: a rural comprehensive university. *International Journal of Business Ecosystem & Strategy*, 7: 554-561. <https://doi.org/10.36096/ijbes.v7i6.979>
- Sithole NV 2024. Grade 12 Accounting curriculum in preparing students for the Bachelor of Accounting programme. *International Journal of Research in Business and Social Science* 13(9): 167-176. <https://doi.org/10.20525/ijrbs.v13i9.3777>

- Skhephe M, Caga NP, Boadzo RMK 2020. Accounting teachers' readiness for e-learning in the Fourth Industrial Revolution: A case of selected high schools in the Eastern Cape, South Africa. *Perspectives in Education*, 38(1): 43-57. <https://doi.org/10.18820/2519593X/pie.v38i1.4>
- Snickare L, Söderberg I-L 2026. How Does Academic Citizenship at Research-Intense Universities Affect the Future of Teaching? *Future in Educational Research*, 1-12. <https://doi.org/10.1002/fer3.70038>
- Spaull, N. 2013. South Africa's Education Crisis: The Quality Of Education In South Africa 1994-2011. From <<https://section27.org.za/wp-content/uploads/2013/10/Spaull-2013-CDE-report-South-Africas-Education-Crisis.pdf>> (Retrieved on 10 September 2024).
- Steenkamp LP, Baard RS, Frick BL 2009. Factors influencing success in first-year accounting at a South African university: A comparison between lecturers' assumptions and students' perceptions. *South African Journal of Accounting Research*, 23(1): 113-140. <https://doi.org/10.1080/10291954.2009.11435142>
- Steenkamp N, Roberts R 2020. Does workload and institutional pressure on accounting educators affect academia at Australian universities? *Accounting and Finance*, 60(1): 471-506. <https://doi.org/10.1111/acfi.12340>
- Tjønneland EN 2017. Crisis At South Africa's Universities-What Are The Implications For Future Cooperation With Norway? CMI Brief, 16(3): 1-4. From <<http://hdl.handle.net/11250/2475331>> (Retrieved on 10 September 2024).
- Tomma AAM 2024. Strategies, requirements, and challenges of transformation of accounting courses to digital teaching via electronic applications: Insights from KCU accounting faculty. *E-Learning and Digital Media*, 20427530241279971. <https://doi.org/10.1177/20427530241279971>
- Umar MA, Olowo R 2024. Issues in teaching and learning accounting among students who use English as a second language. *Accounting Education*, 33(4): 473-496. <https://doi.org/10.1080/09639284.2023.2219655>
- Van Romburgh H 2014. Accounting Education: Investigating The Gap Between School, University And Practice. North-West University. Potchefstroom. From <<http://hdl.handle.net/10394/12082>> (Retrieved on 15 December 2024).
- Viana AA, Barreto TV 2019. Challenges in Accounting teaching by professors of Accounting Sciences of a HEI. *ID on line. Revista de psicologia*, 13(47): 804-822. <https://doi.org/10.14295/online.v13i47.2063>
- Wilson R, Joiner K, Abbasi A 2021. Improving students' performance with time management skills. *Journal of University Teaching and Learning Practice*, 18(4): 1-20. <https://doi.org/10.53761/1.18.4.16>

Paper received for publication in April, 2026
Paper accepted for publication in March, 2026