

Failure Modes and Effects Analysis of Repeating Accounting Students

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ABSTRACT Over the years, the failure patterns of repeating students of Bachelor of Accounting among South African universities have become more noticeable and a concern to both academics and administrators alike. The paper identifies and determines the potential failure pattern that leads to the occurrence of failure of this group of students and suggests changes on curriculum design or teaching, learning and assessment methods so as to achieve best performance. Accordingly, using a deductive analysis approach that utilises the Failure Mode and Effects Analysis (FMEA) tool to analyse the results of an in-depth interview conducted among accounting academic staffs and students at a historically disadvantaged university in South Africa. Analysis showed that the failure patterns were significantly similar, significantly more reliable, and significantly more discernible on the risk of the repeated failures.