

Introduction to Special Issue: Challenges for Academics Educating Accounting Professionals in South Africa

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Abstract

The recent challenges for the accounting profession, relating to accountability, stewardship, ethical conduct and corporate governance, highlight the need for quality education and training of accounting professionals. Businesses today require adaptable and broadly skilled accountants who can cope with challenges such as globalisation, responsible leadership and rapid advancements in financial technology. In South Africa, the urgent need for effective and relevant accounting education is highlighted by the shortage of high-level skills, graduate unemployment (which points to mismatches between the outcomes of higher education and the needs of the economy) and persistent social and economic inequalities. Recent studies relating to education for the profession and professionalism have highlighted the importance of collaboration between academics and practitioners in conducting accounting education research (Jones, 2017); skills and competencies of trainee accountants (Chaffer & Webb, 2017) and the desirable skills and attributes of graduate trainees (Howcroft, 2017).

Accounting education research is currently dominated by research emerging from developed, Westernised countries (Marriott, Stoner, Fogarty & Sangster, 2014) with scant attention paid to the particular challenges associated with the diversity of students present in the South African environment. Some topics that have recently been explored in South Africa include challenges associated with teaching and learning (Coetzee & Schmulian, 2013; Coetzee, Schmulian & Kotze, 2014; Janse van Rensburg, Coetzee & Schmulian, 2014); student performance (Jansen & De Villiers, 2016); personality differences (Papageorgiou & Callaghan, 2018) and personal attributes (Merino & Aucock, 2017); challenges for curriculum design (Lubbe, 2017); the structure of knowledge, and how students construct knowledge in accounting (Myers, 2016, 2017) and assessment to stimulate collaborative learning (Malan & Stegmann, 2018).

This special issue of the South African Journal of Accounting Research (SAJAR) was prompted by a call for papers in collaboration with the 2018 Southern African Accounting Association (SAAA) Teaching and Learning conference. The conference was hosted at the Nelson Mandela University in Port Elizabeth, South Africa, and was attended by local and international accounting educators. Thirty-nine presentations were delivered at the conference, the majority of which were within the 'show and tell' category that relates to innovative teaching initiatives. The papers included in this special issue have, as a common theme, a response to the challenges and calls for change in the education of professional accountants in South Africa. Two of the papers focus on the development of critical thinking skills and the inclusion of pervasive skills in core accounting subjects, while the other two papers consider the development of professional competence and skills during the period of practical training.

Investigating the development of pervasive skills, Keevy (2020) emphasises the inclusion of ethical behaviour and professionalism, personal attributes and professional skills in core accounting subjects. Her study draws on the perceptions of 'aspirant' Chartered Accountants, defined as trainee accountants who have completed their tertiary studies and are completing their training programmes. The feedback from these trainee accountants suggests that Strategy, given its practical nature, is an essential subject for the development of pervasive skills. The study also proposes that core subjects should include more real-life scenarios involving business roles, contexts and stakeholders, given that such inclusion and integration aid pervasive skills development (Fortin & Legault, 2010; Maughan, 2016; Samkin & Keevy, 2019). The study participants identified Auditing as the most important subject for the development of ethical behaviour and professionalism, while professional skills were most evident in the subject of Financial Accounting. According to Keevy, research participants felt that Taxation did not seem to develop pervasive skills. However, given the continual changes and knowledge updates required for Taxation, one could argue that this aspect of the discipline demonstrates the need for continuous professional development.

Terblanche and De Clercq (2019) consider the use of technology-based educational interventions in the development of critical thinking in Auditing. Their study encourages a shift from using the traditional lecture as the dominant means of teaching in the discipline. They call for a greater understanding of factors for consideration in the effective development of critical thinking in Auditing students. This study identifies various aspects associated with improving the development of critical thinking, these are: .

- Educator-related: the academics' competencies and awareness of their changing role in the educational environment and their use of technology, .
- Student-related: the ability of students to make the best use of technological interventions, and .
- Technology-based: the use of educational interventions to assist students in understanding the Auditing concepts that they are taught.

This study calls for the adoption of teaching methodologies and innovations that promote the development of critical thinking in the teaching of Auditing.

Continuing with the theme of developing professional skills, Lansdell, Marx and Mohammadali- Haji (2019) investigate the practical experience obtained during the training period to determine the effective development of professional skills, including intellectual, technical and functional, personal, interpersonal and communication, and organisational skills. Although university accounting programmes play a crucial role in assisting accountants to develop professional skills (Tan & Laswad, 2018), employers emphasise a lack of adequately developed professional skills (Kavanagh & Drennan, 2008; Ballantine & McCourt Larres, 2009). Lansdell et al. (2019) suggest that trainee accountants viewed their practical experience as playing a crucial role in acquiring professional skills and that such programmes should review their initiatives to develop these skills. Specific professional skills identified for development during the training period include problem solving, leadership, strategic thinking, listening, writing, the ability to influence others and critical thinking.

Parsons, Davidowitz and Maughan (2020) describe the effective development of professional competence in a preparatory programme and the resulting performance of trainee accountants in the final professional qualifying examinations. Using candidate feedback obtained during a four-year action research study, the authors found that assessment remains the primary motivation for learning, while 'value-adding' interventions seemed to have less of an impact. The preparatory programme was more effective where skills development was explicit and supported by initiatives such as individual feedback, groupwork and mentorship. Teaching in large classes was a challenge and its contribution was less clear. These findings emphasise that, in a discipline that remains positioned in the teaching of large classes with little, if any, personal feedback on written work, student learning remains limited to rote learning for summative assessment. However, interventions come at a substantial cost of time and effort to the academic team (Parsons, et al. 2020).

The four studies in this special edition foreground important issues relating to the education of professional accountants for the integrated, globalised future world of business. The emphasis has switched from the teaching of technical knowledge to the consideration and inclusion of competencies associated with professionalism, professional skills and critical thinking, during both the structured university education and the training periods. The education of professional accountants in South Africa is unique in the sense that the professional bodies have strong control over education and training through the accreditation process. In most other countries this is not the case. These findings contribute to the discussions around improving the education and training of professional accountants. While these papers add to our existing understanding of current pedagogical issues, there are additional areas requiring further investigation and understanding. The authors in this special issue suggest that research be conducted to determine: .

- why inequalities in pass rates of students from different race groups continue to persist, .
- how meaningful formative assessment and feedback can be provided to large classes, and
- the nature of the pervasive skills that students acquire during their tertiary studies, via qualitative research.

Going forward, issues such as student protests, safety and the COVID-19 pandemic have put a renewed focus on online learning and pedagogy. Areas for further research include, inter alia, the impact of online learning on our students, many of whom do not have access to data and adequate electronic devices. Consideration must also be given to additional support required by our students and what this means for our teaching and learning activities in the future.

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