EXPLORING THE TEACHING AND LEARNING OF ACCOUNTING: A CASE OF A SOUTH AFRICAN UNIVERSITY

by

GRATE NDABEZIHLE MOYO
HDHET (CPUT); PGD. Acc. & Fin. (EIU- Paris); B. Proj. Mgt. (CPUT)

(Article Option)

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UNIVERSITY OF FREE STATE

BLOEMFONTEIN

SUPERVISOR: DR. B.B MOREENG

CO-SUPERVISOR: DR. M.S. MOSIA

DECEMBER 2022

DECLARATION

Declaration: G. N. Moyo (2010152888)
Handing in of MHES. (2 publishable articles)

I, Grate Ndabezihle Moyo, declare that the master's degree (publishable articles) that I herewith submit for the master's degree qualification in Education at the University of Free State is my independent work and that I have not previously submitted it for a qualification at another institution of higher education.

I, Grate Ndabezihle Moyo, hereby declare that I am aware that the copyright is vested in the University of the Free State.

I, Grate Ndabezihle Moyo, hereby declare that all royalties regarding intellectual property that was developed during and/or in connection with the study at the University of the Free State will accrue to the University.

DEDICATION

This work is dedicated to my two sons and daughter, Bravo, Braveheart, and Bravlyn, for your endurance, patience, support, and understanding during my extended hours invested in this project without normal family time. I appreciate your positive attitude and frequent words of encouragement. Your optimistic attitude gave me some rejuvenation and enthusiasm to push my project further. I pushed.

Unconditionally, I love you.

ACKNOWLEDGEMENTS

I wish to express my most sincere gratitude to the following people who supported me in various ways:

- Firstly, I am thankful to Our Heavenly Father for giving me the strength, health, opportunity, and inspiration to undertake and complete this challenging task. Thank You for allowing me to endure as I keep pushing on the un-pushable.

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- To the rest of my family members and friends: thank you for your prayers and for walking alongside me.

- To the University of the Free State and SPU for funding my studies through their Post-Graduate Studies Funding.

APPENDIX A : ETHICAL CLEARANCE LETTER

UNIVERSITY OF THE FREE STATE
UNIVERSITEIT VAN DIE VRYSTAAT
YUNIVESITHI YA FREISTATA
UFS UV

GENERAL/HUMAN RESEARCH ETHICS COMMITTEE (GHREC)

17-Mar-2020

Dear Mr Moyo,

Grate GN

Application

Approved

Research Project

Title:

Exploring the teaching and learning of accounting: A case of a South African university

Ethical Clearance number:

UFS-HSD2019/1899

We are pleased to inform you that your application for ethical clearance has been approved. Your ethical clearance is valid for twelve (12) months from the date of issue. We request that any changes that may take place during the course of your study/research project be submitted to the ethics office to ensure ethical transparency. furthermore, you are requested to submit the final report of your study/research project to the ethics office. Should you require more time to complete this research, please apply for an extension. Thank you for submitting your proposal for ethical clearance; we wish you the best of luck and success with your research.

Yours sincerely

Prof Derek Litthauer
Chairperson: General/Human Research Ethics Committee

Digitally signed by Derek Litthauer
Date: 2020.03.17

205 Nelson Mandela Drive

Park West

Bloemfontein

9301 South Africa

P.O. Box 339 Bloemfontein 9300 Tel: 051 401 9398 / 7619 / 3682
RIMS@UFS.ac.za **www.ufs.ac.za**

APPENDIX B: LANGUAGE EDITORS LETTER

Certificate of Editing

This is to certify that the dissertation

EXPLORING THE TEACHING AND LEARNING
OF ACCOUNTING:
A CASE OF A SOUTH AFRICAN UNIVERSITY

by

Grate N. Moyo

has been proofread and edited for English language usage.

Date: 15 December 2022

LHugo

Lianne Hugo

Language Practitioner
B.A. (HMS)
PGCE

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LIST OF ACRONYMS

(a)	ACPA	-	American institute of certified accountants
(b)	ACE	-	Accounting Challenge
(c)	BRS	-	Bank Reconciliation Statement
(d)	EFT	-	Electronic finance transfer
(e)	HE	-	Higher education
(f)	ICT	-	Information communication technology
(g)	PCK	-	Pedagogical content knowledge
(h)	SARS	-	South African Revenue Services
(i)	SC	-	Student centered
(j)	SCP	-	Student centered practice
(k)	SCTP	-	Student centered teaching practice
(l)	TC	-	Teaching practice
(m)	TCP	-	Teacher centered practice
(n)	TCTP	-	Teacher centered teaching Practice
(o)	TP	-	Teaching Practice

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CHAPTER 1

1.1. ORIENTATION OF THE STUDY

From time immemorial, the importance and value of accounting have been widely researched and recognised in our modern society. Recently, research excavated that accounting significance is embedded in its political, religious, and economic history dating back a little over 12 000 years (Maryville University, 2022). In concurrence, Woods (2019) asserts that the importance of accounting also satisfies company or organisational legal obligations like tax computation based on accounting records. Currently of significance is the emphasis that accounting enhances tax computation for governing bodies (SARS) as well as the organisational decision-making process of all economy sectors, curbing corruption while paving a passage of economic growth (Correia, 2019).

Academically equipped accounting personnel enhances economic growth. Likewise, the effectiveness of producing accounting graduates is not debatable; they ought to learn from effective teaching practices meeting the bar (Petkovic and Rac, 2018). In fact, accounting students should be taught with understanding (Pereira & Sithole, 2020) instead of them relying on surface learning, depending on memorising information to reproduce subject matter (The Editorial Team Resilient Educator (2022). The teaching of accounting rhymes with practice and performance. Conversely, Borgonovo *et al.*, (2019) identified that accounting lecturers create poor performance because they lack competence-based teaching, teaching depth, and providing meaningful feedback.

Explicitly, different factors impact the quality of teaching accounting in higher education (Yang, 2021). Given the recent statistics revealing the perpetual underperformance of first-year accounting students at some South African universities, research may be needed to explore the teaching practices of accounting lecturers at universities. Implicitly, research widely poses a view that accounting is a ‘killer’ subject to most South African students (Qhosola, 2016). Notwithstanding the above, accounting subject teaching and learning seems immersed in its complexities, not squarely meeting the endeavours bearing performance. It has provoked the researcher to explore more on the accounting teaching practices, as well as the use of a specific learning theory relevant to teaching and learning of this number subject. Maybe the accounting

teaching practices used are a detriment to student performance (Duong, Dao, DeJaeghere 2021).

Partly corroborating with Qhosola (2016), the researcher contends that the key aspects of accounting learning and performance are based on the complexities embedded in the teaching practices. When the satisfactory application of a relevant learning theory influences the teaching practices, the level of success wanes incompetence. Echoing the above opinion, this study explored the teaching practices applied by accounting lecturers, including feedback as a teaching practice. The study uses two related articles. Article One focuses on the current teaching practices used by the lecturers in teaching accounting and Article Two focuses on the feedback teaching practices used by the lecturers in teaching and learning accounting at the university.

1.2. PROBLEM STATEMENT

The problem is that first-year accounting students are experiencing perpetual under-performance, which has become a cause of concern at a South African university. Previously, Feiman-Nemser (2001) contends that accounting teaching practices, based on the rigidity of professionally trained accountants joining the academic fraternity without compatible teaching practices, pedagogical content knowledge, subject benchmarking, and subject guides development ability, contribute to lukewarm performance. Recently, in concurrence with the inflexibility of teaching practices created by accounting lecturers that lead to poor performance (Borgonovo, Friedrich, and Wells, 2019). More so, unclear feedback practices aggravate students' performance (Sellberg, Roaldsen, Nygren-Bonnier, & Halvarsson, 2022). This may be emanating from various challenges impacting the teaching and learning of accounting, amongst others: pedagogical content knowledge of lecturers (Mufalo, 2021), inadequate material resources (Maffea, 2020), faulty admission policies (Gbesoevi, 2021), and the "fear" of learning numbers (Kunwar, 2020). Dhakal (2020) concurred with all the above-mentioned but stressed that there is an inefficient use of available instructional resources. Although research is 'vocal' on other teaching areas, there is still a need to explore the teaching practices of accounting and the use of feedback, mostly in South African universities. This created a 'knowledge gap' in the literature related to the problem encouraging this research through two related articles.

1.3. THEORETICAL FRAMEWORK

Cognitivism is a theoretical framework that informed this study. Cognitivism is a learning theory that focusses on how information is received, organised, stored, and retrieved by the mind. It uses the mind as an information processer, like a computer. Therefore, cognitivism looks beyond observable behaviour, viewing learning as internal mental processes (The Open University, 2022). It involves the study of internal mental processes — all the processes that go on inside your brain, including perception, thinking, memory, attention, language, problem-solving, and learning (Cherry, 2022). In this view, learners are actively involved in the way they process information, as knowledge, memory, thinking, and problem-solving are areas for development (Michela, 2018).

Cognitivists believe that learners develop learning through receiving, storing, and retrieving information. Accounting learning involves problem-solving. The ability to solve problems relates to effective teaching practices that impact storing and retrieving information. The researcher recognises the cognitivist's idea that; what determines the level of intellectual development is the extent to which the student has been given appropriate instruction and practice because students should be taught with understanding (Saavedra, Crawford, Marin & (2021). Implicitly, the idea seems to elucidate that performance in problem-solving derives from the success of giving appropriate instruction. The teaching practice that impacts student ability to retrieve and apply the stored knowledge equips the undergraduate with the expected competence and independence to execute tasks. Previously, Piaget (1958) mentioned that knowledge is the interaction between the individual and the environment. Two decades later, Bruner (1978) further developed the idea of scaffolding as the steps taken to reduce the degrees of freedom in carrying out some tasks so that the student can concentrate on the difficult skill he/she is in the process of acquiring.

The researcher found cognitivism a relevant framework as it equips teachers with competence-based teaching depth that prepares students for lifelong learning, equipping accounting graduates with relevant competencies (Hsu, Yen, & Lai 2016). Accounting education is practical. Teaching practices packed with cognitive-based knowledge equip lecturers with deep thinking-enhancing abilities to assist students in solving complex tasks apart from other concepts, including long-term memory. This type of memory develops from a teaching practice emphasising a practically repetitive way of working on a task (Darling-Hammond, Flook,

Cook-Harvey, Barron & Osher, 2020). In addition, cognitivism is the most effective theory in fostering the mastery of specific tasks by specific learners (Saunders & Wong, (2020). Accounting teaching and learning is about mastering tasks requiring some satisfactory level of intellect encouraged by being practical.

Corroborating with Saunders *et al*., (2020), the researcher settles on the relevancy of cognitivism to the teaching and learning of accounting due to the key elements entrenched in the theory required to enhance its teaching and learning, including the mental processes that include how people perceive, think, remember, learn, solve problems, and direct their attention to one stimulus rather than another while focussing on tasks requiring an increased level of processing, such as classification, rule procedural, execution of schematic organisation, analogical reasoning, algorithmic problem solving (Saifaddin, 2018). Furthermore, the elements inhibited in cognitivism render a bearing towards accounting lecturers on how they should craft their teaching practices to drive their teaching effectively (Dean, 2019).

Concisely, key elements of both cognitivism and accounting education relate mainly to key roles played by both teachers and learners, key concepts and how learning takes place in the classroom: from long-term memory of interconnected accounting concepts requiring deep thinking to procedurally solving complex tasks cognitively. Hence, the study sought to explore the teaching practices of accounting lecturers as paved by the framework.

1.4. RESEARCH DESIGN AND METHODOLOGY

Research methodology refers to a scientific path guiding the researchers to focally conduct their research (Kassu, Jilcha & Sileyew, 2019). This enhances these researchers' formulation of their problem and objective and presents their results from the data generated during the research project. Every project has a life span (cycle) with clearly marked (phases) from beginning to end (Brown, 2022, Goswami, 2021). This is in concurrence with previous research by Leedy and Ormrod (2005), who further elucidated that this blueprint prescribes the tools, which the researcher employs in collecting data. The choice of the 'path, plan or blueprint' describes a chosen research design and methodology, which the researcher depends on to collect and interpret data in order to answer the research question(s). Grounder (2019) defines research methodology as a type that depends on one's observations and descriptions while being subjective and descriptive. This study used a descriptive research design. The research methodology was exploratory qualitative research. The descriptive research design method is

relevant because it allows the researcher to engage with the views, opinions and felt lived realities of accounting lecturers on teaching and learning (Holloway and Wheeler (2013). The research methodology allowed the researcher to utilise a person-centred approach to determine what lecturers think while solving accounting tasks. Furthermore, the methodology allowed the researcher to gather data through interviews and thereafter construct his own meaning from the data (Hus, Yen, & Lai, 2016). In addition, the method was relevant to the researcher as he attempted to immerse himself in the natural setting of accounting lecturers, whose situation, behaviour, and thoughts he wished to explore while focusing on the 'emic' perspective, the inside view of the people involved in the research and their perceptions, meanings, and interpretations (Holloway & Galvin, 2017). Adding to Antwi and Hamza, (2015), who postulate that qualitative research is used when little is known about a topic or phenomenon and when one wants to discover or learn more about it. Grounder, (2019) posit that qualitative research is concerned with qualitative phenomenon involving quality, non-numerical, descriptive, applies to reason and uses words, while it aims to get the meaning, feeling and describe the situation. The researcher found 'pregnancy' in the appropriateness of the previous research above, hence exploring the teaching practices of accounting lecturers and learning about their feedback practices throughout the journey. Accounting lecturers provided their detailed viewpoints through a set of interview questions (research tool) both in writing as well as recorded during Microsoft Teams meetings and telephonic interviews. Research participants (accounting lecturers) displayed their current practices and elucidated their experiences as well as what they envisaged as future measures to be taken to improve the teaching and learning of accounting. The researcher critically merged the information gathered from the participants in the case study and used it for the study.

A case study is a research methodology that is commonly used in social sciences descriptively by way of an exploratory analysis of persons, groups, events, institutions or other systems (practices) that are studied holistically by one or more methods (Heale & Twycross, 2017). Although a case study sounds highly subjective, limiting results to a larger population; it is an in-depth study analysis seeking to investigate patterns and causes of behaviour in various fields, including education (Cherry, 2022). This case study research project is confined to a group of accounting lecturers at the same South African university, offering the same subject of a program. Qualitative case study methodology enables researchers to conduct an in-depth exploration of intricate phenomena within some specific context (Rashid, Rashid, Warraich, Sabir, & Waseem, 2019). The intricacy of concepts in accounting education (phenomenon) met

the relevancy of a case study's exploratory methodology approach designed by Cresswell (2013) in form of the following characteristics:- (i) Focus: developing an in- depth description and analysis of a case or multiple cases (teaching practices of different accounting lecturers at the same university); (ii) Type of the problem best suited for design: Providing an in depth understanding of a case or cases (exploring the accounting lecturers' understanding of teaching practices' impacting success); (iii) Discipline background: Drawing from psychology, law, science (exploring the teaching practices based on cognitivism psychology); (iv) Data Collection Forms: using multiple sources such as interviews (interviewing of participants to collect data for analysis); (v) Data analyses strategies: analysing data through description of the case and themes of the case as well as cross case themes (natural formation of theme) (vi) Written Report: developing a detailed analysis of one or more cases (data analysis, recommendations and conclusion).

Sampling, data generation and data analysis

This study employs convenient sampling because the sample is based entirely on the judgement of the researcher (McCombes, 2019). Convenience sampling (also called accidental sampling or grab sampling) is a method of non-probability sampling where researchers choose their sample based solely on convenience. Convenience sampling is often used for qualitative research as a sampling technique to recruit participants who are convenient and easily accessible (Simkus, (2022). The population in this study is conveniently three first-year accounting lecturers who were accessible for interviews from a group of six academics at a South African university. This is in line with Springer (2011), who attests that qualitative sampling typically focuses on small numbers of individuals who are likely to be informative and information rich in relation to the phenomenon of interest (Palinkas, Horwitz, Carla, Green, Jennifer, Wisdom, Duan, & Hoagwood, 2016). Objectively, the sampling enhances the drawing of accurate information for the study.

Validity and reliability

The drawing of valid and reliable information from participants depends on the effectiveness of the research tool instrument used. The validity and reliability of any research tool instrument enhance the worthiness of a study. Validity explains how well the collected data covers the actual area of investigation (Ghauri & Gronhaug, 2005). In concurrence, Mahajan (2017) further suggested that validity is concerned with what the instrument measures and how

accurately it achieves that purpose. Apart from accuracy, in a dire need to achieve validity and reliability, while simultaneously increasing transparency but decreasing opportunities to insert researcher bias in this qualitative research (Singh, 2014), a set of well simplified questions void of ambiguity was sent to lecturers for data generation. Considering the above, to achieve reliability, a research study promoter, well versed in the research area, peer-reviewed the instruments to ensure simplicity, accuracy, and transparency without ambiguity and bias (Singh, 2014). The researcher was enabled to gather data by exploring the teaching practices of accounting lecturers. The researcher critically analysed the data by comparing responses from three participants interviewed separately, with different academic qualifications, experiences, and campuses but the same institution. Participants included two accounting discipline-related doctorates and one master's degree holder. The former clocked more than ten years' experience while the latter is just below five years. The combination of participants was also meant to enhance triangulation in addition to the exploring of the paradigm in which accounting education is taught. However, participants' data was well triangulated to support validity and reliability while

Data source triangulation

Carter, Bryant-Lukosius, DiCenso, Blythe, Neville, (2014), refer triangulation as the use of multiple methods or data sources in qualitative research to develop a comprehensive understanding of phenomena. In addition, it has been viewed as a qualitative research strategy to test validity through the convergence of information from different sources. In this research, data triangulation, has three 'flavours', (i) using a focus group, (ii) in-depth individual interviews as data sources in this qualitative inquiry (iii) the use of moderated questions designed to shed light on a topic of interest (George, (2023). Precisely, the research participants (data source) triangulate as a focus group (accounting lecturers from the same institutions), teaching the same module accepted to be interviewed separately. The set of interview questions moderated by a research expert (the research promoter) further strengthens the data source triangulation. The inclusive triangulation aspects mentioned, enhance reliability and validity of the researched data.

Paradigm

While a paradigm refers to a model or pattern for something that may be copied or a theory or a group of ideas about how something should be done, made, or thought about (Lombrazo, 2016). The same understanding enhances the methodology in transmission from the previous

teaching practices applicable in accounting as a pattern carried or copied from generation to generation. However, in accounting education, teacher-centeredness has been the paradigm influencing the teaching practices. This paradigm has been critically discouraging the cognitive development of students. It lacks motivation but it subjects the students to a one-way traffic to learning (Jieyu, Kun, Yingying, and Jian, 2019). 'Necessity is the mother of invention'. Various literature pieces proves that student centeredness packed with critical thinking skills, aligns with cognitive development enhancing performance in accounting education, mostly in this fast technologically developing dispensation. This is the paradigm shift this paper encourages.

1.5. AIM

The study aimed to explore the accounting lecturers' teaching practices and feedback practices at a South African university.

1.6. RESEARCH QUESTIONS

The study is guided by the following research questions:

1. What are the accounting lecturers' teaching practices at a higher education institution?
2. How do accounting lecturers use feedback as a teaching practice?

1.6.1. OBJECTIVES

2. To determine the accounting lecturers' teaching practices at a higher education institution
3. To explore accounting lecturers' use of feedback as a teaching practice

1.6.2. ADDRESSING THE AIM OF THE STUDY

To achieve the aim of the study, two articles were carried out. The first one focused on exploring the accounting teaching practices of lecturers in a higher education institution, a particular case being a South African university. The aim was to explore the teaching practices used by accounting lecturers. The second article is focused on exploring accounting lecturers' use of feedback as a teaching practice, specifically focusing on a case of a South African University. Holistically, the study aimed to explore the teaching practices as well as feedback as a teaching practice of accounting lecturers in a South African university. The layout of the doc is in the form of chapters.

1.7. ETHICAL CONSIDERATIONS

The researcher was accorded to conduct this research by the University of the Free State (UFS-HSD2019/1899). In subsequence to obtaining the ethical clearance letter from the teaching university. As informed by Creswell (2009), I developed the informed consent form for convenient research participants to sign before they engage in the research acknowledging that participants' rights will be protected. Incorporated as part of the elements of my consent form to the satisfaction of the requirements as expected by the university I conducted the study are the following elements, as also informed by previous research by Sarantakos (2005):- (i) identification of the researcher, (ii) identification of the sponsoring institution, (iii) Indication of how the participants were selected, (iv) identification of the purpose of the research, (v) identification of the benefits for participating, (vi) identification of the level and type of participant involvement, (vii) notation of risks to the participant, (viii) guarantee of confidentiality to the participant. (ix) assurance that the participant can withdraw at any time, (x) Provision of names of persons to contact if questions arise. The university permitted me to conduct the study (Faculty Ethics Committee Approval Reference Number: EFEC 10-9/2020). Lune and Berg (2017) stressed the importance of participants' confidentiality always being upheld throughout the research process. Furthermore, Neuman (2014) defines confidentiality as an ethical protection that compels the researcher not to link individuals to their responses (anonymity). Considering this, participants' rights were upheld as they were made aware that participation was voluntary and withdrawal from participating was flexible at any time they deemed necessary (McMillan & Schumacher, 2010). To further archive confidentiality, data from the participants was passworded as it perpetually received protection during the study and further, participants were pseudo-named.

1.8. POSSIBLE RESEARCH VALUE

This research may add value to higher education accounting teaching by assisting the current accounting teaching practices while simultaneously averting the challenges besetting accounting education.

1.8.1. DEFINITION OF CONCEPTS

- ***Accounting***

The concept of accounting refers to the art of keeping financial records (Yin, Arbaiy, and Din, 2017). At the same time, recordkeeping is the art of recording and disclosing financial

transactions. It requires expertise and tactics to help maintain the organization's image and help obtain funding and bid the tenders of business. Further, in amplifying the accuracy of the transactions, recordkeeping gives a big push and helps maintain the image of the business as an ethical organization in the market (Srivastav & Vaidya, 2022). Recent research by Tamplin (2021) asserts that the first thing to note about accounting is that it is an art, not a science. The researcher went further, mentioning that accounting is a practical subject concerned more with doing things than theorising about them. However, he acknowledges that the published definition of accounting from The American Institute of Certified Public Accountants (AICPA) is perhaps the most comprehensive one: Accounting is the art of recording, classifying, and summarising, in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character, and interpreting the results thereof.

Phenomenally, the language of business is '*money*' (Natter, 2018), but factually, money is quantified and recorded (accounted for) in numbers or values. Focally, accounting is the *art* (practice/skill) of recording monetary transactions. Recently, in concurrence with the common term 'art' or practice, Schutte (2021) clarified accounting as a "*systematic"* process (*art)* of identifying, recording, measuring, classifying, verifying, summarising, interpreting and communicating financial information. This may precisely be why accounting is referred to as the '*language* of business', the communication of monetary values. The practical knowledge derives from number teaching and learning. Hence, the cognitive demand for learning numbers is required. This is what Qhosola (2016) refers to as a 'killer' subject due to the learners' 'fear' of learning numbers because of its level of difficulty. Relatively, accounting lecturers are expected to rise and meet the challenge.

From time immemorial, the value of accounting has been embedded in its purpose, minimising losses (Queensland Government, 2022). This economic stewardship is rendered to various sectors of the economy, from private to public, including sole trading businesses, companies, partnerships, banks, revenue authorities (SARS), government departments, non-trading organisations and even personal wealth (National Treasury Republic of South Africa, 2022). However, it should be noted that accounting personnel requires relevant competencies derived from teaching practices (Simonović, 2021).

Unswervingly, accounting teaching practices employed would always influence professional practices; hence, accounting students should be taught well and with understanding (Pereira & Sithole, 2020).

In fact, based on this research, exploring the teaching practices, the researcher relates an '*art'* resonating with an activity while rhyming to a skill but synonymous with practice (Mittner, 2021). In this case, the practice is informed by accounting lecturers playing a pivotal role through teaching practices producing accounting practitioners/personnel (Beave, 2022). Therefore, the significance of the art derives from how it is taught (teaching practices), influencing professional and academic practices.

Surprisingly, there seem to be issues between accounting teaching practices and students' performance in general. Nevertheless, the researcher focuses on a particular South African university. Evidently, over time, research successfully excavates gross ineffectiveness and performance issues in the current accounting teaching practices. For example, two decades ago, Feinman (2001) blamed accounting teaching practices based on the rigidity of professionally trained accountants who join the academic fraternity without compatible teaching practices. In addition, a decade ago, Mulder (2012) emphatically blamed a lack of competence-based teaching, which Hsu *et al*., (2016) blamed equally. However, Qhosola (2016) blamed it on a distinct identification of accounting teachers lacking pedagogical content knowledge as well as the "fear" of numbers. Notably, accounting is a number learning art/subject with learning competencies students would need as professional practitioners (Gulikers & Mulder, 2013). However, this is only instilled through teaching practices.

- ***Teaching practices***

Teaching practices (TPs) are a set of academic beliefs that lecturers follow as they practice teaching (Fische & Hänze, 2020). Beliefs are different, and so are disciplines, but both may dictate how a module can be taught (West, Swanson, and Lipscomb, 2017). Since TPs are practised individually and suitable to modules/subjects accordingly, there could be many approaches, but this research focuses on teaching practices falling under teacher-centeredness (TC) and student-centeredness (SC). Factually, (TC) and (SC) are approaches involving other teaching practices (Herranen, Vesterinen and Aksela, 2018). Therefore, this research considers them as approaches, while teacher-centred teaching practices (TCTPs) and student-centred

teaching practices (SCTPs) are distinctly teaching practices falling under the above, respectively.

Teacher-centredness (TC) refers to teaching practices where the teacher is the centre of all activities. In this approach of teaching practices, strict classroom management, non-metacognitive, non-critical-thinking, non-innovative/non-inclusivity, and non-reflective thinking teaching practices are common, and feedback practices are one-way from the lecturer. The approach is such that; the lecturer talks, and the students listen. During activities, students work alone, and collaboration is discouraged (Resilient Educator, (2022). Contrary to this is the student-centeredness teaching practices where lecturers lead the classroom but on a common ground to share the information with the students as the focus. While the lecturer, instead of students listening to the lecturer exclusively, the classroom engages as they interact equally. Group work is encouraged, and students collaborate and solve tasks as they freely communicate. The classroom is motivated by critical thinking, and open but logical participation may be engineered by the lecturers' innovativeness as well as how inclusive the practice is (Kozibroda, Kruhlyk, Zhuravlova, Chupakhina, & Verzhihovska, 2020).

Teacher-centredness is an approach to traditional teaching practices with less freedom to the classroom activities apart from considering students as blank slates, with lecturers on-a-knowing it all, giving correct answers as part of guidance with no classroom discussions. Students solve tasks alone, with no collaboration. This discourages sharing knowledge and growth. Growth is enhanced by grasping concepts from others perpetually rather than being limited to individual input. The lecturer determines the thinking, the task solving, solutions and the way forward. This approach of practices has more participation by the lecturer as a one-way approach than involving students; it discourages opportunities to learn, just as Resilient Educator (2020) went further mentioning that students' communication skills may suffer; can be boring for students as their minds wander, and they may miss important facts as they are not allowed to express themselves or even asking questions, and direct their own learning. Unlike the modern approach of student-centeredness teaching practices, student-centred, metacognition, critical thinking, innovation, inclusivity, reflective thinking teaching practices as well as feedback as a teaching practice which finds the classroom at common ground hence success (Park, Berry, & Krainer, (2021). However, preferences for practices differ among practitioners.

Accounting lecturers are practitioners equipped with different teaching practices. The art of teaching accounting evolved through various teaching practices, predominantly traditional teacher-centred practices. This approach of teaching practices seems to be encouraging surface learning and spoon-feeding, which is harmful to learning (Tan, 2017), as it discourages knowledge growth (Lak, 2017). Unlike student-centeredness, which encourages independent learning and boosts information retention and application (Muianga, 2018) instead of information memorisation (Otara, 2019). The flip side of the coin holistically presents with elements identifying with the currently growing body of knowledge; the student-centred accounting teaching practices, which are embedded in deep learning, critical thinking skills, information retention and processing, metacognition, collaboration, innovation/inclusivity, and problem-solving skills suitable for the soft skills related to professional development in the fast-growing world of technology (Muganga *et al*., 2019). Technology is enhancing these teaching practices, especially in giving feedback. In accounting education, feedback teaching practice is also one of the pillars of strength for success. At the same time, feedback is not only after assessments but a perpetual practice in accounting classrooms. Assessment enhances learning by checking progress at the end of taught concepts (Victoria State Government Education and Training, 2022). However, assessment is a separate study from this research focus, as I explore accounting lecturers' teaching practices, including feedback as a teaching practice.

- ***Feedback***

Feedback is referred to by Carless (2015) as an involving process in which learners make use of performance-related inputs to enhance their work or learning strategies (Thurlings *et al*., 2013). However, David Carless mentions at a later stage that the new paradigm feedback practices reaffirm that learners are at the centre of feedback processes and emphasise student generation of insights to inform their development (Carless, 2022). In other words, feedback may not only refer to how successfully a skill was performed (knowledge of result) but also to how a skill is performed (knowledge of performance) because in some forms of feedback, like modelling, additional information is provided on how the skill could be performed more successfully (Wisniewski, Zierer, & Hattie, 2020). In fact, in accounting education, feedback becomes an involving process as the practitioners delve into creating a suitable teaching practice (modelling) matching the classroom demands, i.e. in the student-centred teaching practice.

The value of feedback teaching practices improves cognitive performance through deep learning skills, critical thinking, long-term memory, ability to solve complex tasks (Dörner & Funke, 2017). This may be achieved through SC teaching practices, inclusivity, critical thinking, reflectiveness, metacognition and other related teaching practices (Tolman, 2020). As a teaching practice, feedback may bring success in understanding the accounting concepts, which may be coined and interconnected to give reason to where, what, how, and why questions. These perplexing questions are found in solving complex accounting tasks in accounting education (Khemiri, 2021). Through the perpetual classroom engagement in an SC approach, this feedback avenue assists students with the ability to solve problems as a group and as well as individuals. Accounting has procedurally long and collectively inclusive concepts by nature needing task information sharing, scaffolding and then independent practising (Abraham & Jones, 2022). This may require other suitably practical teaching practices during feedback sessions; that involves the students to work. Critical thinking, innovation, reflectiveness, and other SC teaching practices may enhance success. In accounting education, feedback teaching practices may be individualised or group/collective (Solheim, Roland, & Ertesvåg, 2018), manually scripted or technologically screened, and verbally/virtually presented or in any written form (Eloff, 2017). SC accounting lecturers may be flexible in sending the message to the student for success.

Flexible, individualised feedback may be given in class, after class, through consultations, on the assessment script, electronically or even verbally. Feedback is meant for clarity, hence should be motivationally lent to the recipient accordingly. Through the SC teaching practices, clarity may be achieved as there seems to be freedom to ask questions, unlike the TC practices (Muganga *et al.*, 2019).

Some students like to learn in a group. This preference could be classroom-based or group consultation after group discussion exhausting differences and then seeking the help of the lecturer. Group or collective feedback enriches information to classes as lecturers get students' feedback collectively while also taking the opportunity to clarify accounting concepts collectively. This provokes more knowledge seeking to culminate in better performance. Dynamically, collective/group feedback may be carried out manually in a scripted format or electronically as the lecturer may record the clarity and innovatively distribute it to students conveniently (Obilor, 2019).

1.9. CONCLUSION

The aim of the study is to explore the teaching practices of accounting lecturers, including feedback as a teaching practice. Teaching practices determine success. Hence, the relevance of an approach of practices may aid accounting teaching success. Together with other practices in the SC approach, feedback teaching practices based on the SC approach have been found to improve results more than the TC approach (Johnston, Wildy & Shand, 2019). Students have been found to be well motivated to learn through the SC approach of all teaching practices, especially on feedback teaching practices. This has also reduced dropouts but improved the throughput rate for first-year accounting programmes (Botha, 2018), mostly when interwoven with other teaching practices like innovation and/or inclusivity for feedback teaching practice does not work in a vacuum (Nicol, 2021).

1.10. LAYOUT OF THE CHAPTERS

CHAPTER 2

Article 1: Exploring the Accounting Teaching Practices of Lecturers in a Higher Education Institution. A Case at a South African University

CHAPTER 3

Article 2: Exploring Accounting Lecturers' Use of Feedback as a Teaching Practice: A Case at a South African University

CHAPTER 4

Conclusion and synthesis

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CHAPTER 2

ARTICLE 1

Exploring The Accounting Teaching Practices of Lecturers In A Higher Education Institution a Case At A South African University

G. N. Moyo

ABSTRACT

The aim of this paper was to determine the accounting lecturers' teaching practices at a South African higher education institution. Teaching practices are a complex set of ways which lecturers use for instruction. When compromisingly crafted and implemented, the impact is on students' success. Hence the application of lecturers' minds is needed in the process. In accounting education, teaching practices were found cognitively driven to determine success. Hence cognitivism learning theory guided this study. Cognitivists, and accounting educationists believe in related key elements; mental processes, thinking, remembering, solving complex problems, focussing on tasks requiring an increased level of information processing, classification, and procedural rules. Related key elements enhance the crafting of accounting teaching practices. This paper used a qualitative exploratory research methodology which enabled the researcher engaging to engage with participants in their natural settings. Three first first-year accounting lecturers were purposefully selected for this study. Data was generated through Microsoft teams Teams interviews determining different practices used in teaching accounting. Furthermore, responses from participants were used to corroborate the data generated. Issues such as participants' teaching practices, knowledge of feedback teaching practices, and challenges experienced by accounting lecturers were explored. Data was analysed through thematic analysis. The Finally, the paper responded to one question: what are the teaching practices used by accounting lecturers? Findings suggest that some of the current accounting teaching practices are a detriment to the undesirable performance, which cannot be ignored. Additionally, there is no consistency in the application of accounting teaching practices, yet more research specifically in accounting education is needed to enhance performance. Hence this paper further suggests that university accounting teaching practices require intervention to encourage effectiveness.

Key words**:** Accounting, teaching, teaching practices, cognitivism, lecturers, education

1.1. INTRODUCTION AND BACKGROUND

Teaching may not be a 'walk in the park'. DeJaeghere, Duong and Dao, (2021) refer to teaching as a complex set of teaching practices that draw on teachers' beliefs about learning, their prior experiences, their content and pedagogical knowledge and repertoire, and their commitment and personality. Reference to practice, previous research by Polkinghorne, (2004) refers to it as

engaging in action or activity aiming to accomplish a variety of complex tasks or activities directed towards accomplishing a goal through solving problems, struggling with complex questions, making decisions, proposing solutions, and explaining ideas in their own words through writing and discussions (Polkinghorne, 2004), (Center for Teaching Innovation, (2022). While teaching, as simplified by Cishe, Mantlana, and Nyembezi, (2015), ias a continuous process, it is a practice. Previously, Warde, and Holmes, (2017) clarified *a 'practice'* as a routiniszed type of behaviour which consists of several elements, interconnected to one another, for instance, forms of mental activities, and their uses, background knowledge in the form of understanding, know-how, and state of emotion and motivational knowledge. Therefore, teaching practices refer to collective ways which that academics understand and implement instruction, reflecting beliefs and ethics about the teaching and learning processes of a subject in a real classroom with a non-negotiable degree of effectiveness (Hunter & Rasmussen, 2018).

Importantly, considering that effective teaching is the core aim of the teacher, it critically points out that the teacher's mandate is to select the teaching methods harnessed with the tactics and techniques enhancing the process resulting in what Huinker, (2015) refers to as teaching practices. Comprehensively, Shing, Saat and Loke (2015) cemented by summing up the above, asserting that the pedagogical content knowledge and repertoire is the blending or amalgamation of pedagogy and subject content knowledge influencing the crafting of a teaching practice for a specific subject. Furthermore, teaching practices are further informed by current ideas for teaching a particular subject, as well as evaluating and reflecting on one's successful teaching practice (Tight, 2018).

Research informs that, accounting teaching practices do not work in a vacuum (Timperley, Wilson, Barrar, and Fung, 2007). They influence learning as much as they are also influenced by other different factors; lecturer's qualifications and experience (Ramsarghey, 2020), teaching approaches choice (Wood and Maistry, 2017), technological techniques (Tang, Hsiao, Tu, Hwang, and Wang, 2021), delivery method, of a particular topic (Bipasha, 2013), instructional resources availability (Alao & Ukpong, 2021). This agrees with research by Luo, Main, Lock, Joshi, and Zhong, (2020), postulating that teachers' selection of a particular teaching practice over others in a subject teaching context is influenced by choice of teaching practice, shaped either by teacher cognition based on their own experience or contextual factors such as curriculum interest of subject learners, availability of the resources. In fact, it is worth

mention that besides accounting teaching practices being influenced by other various factors, the choice is influenced by other stated differenting that besides accounting teaching practices being influenced by other factors, the choice is influenced by other stated factors too. Interestingly, on triangulation, choices of teaching practices are further influenced by the appropriate teaching approach (Faryadi, (2015) and, Doyle, (2021), and it is also driven by a suitable learning theory, like Cognitivism (Makransky, Gustav & Petersen, 2021). Notably, they are many, but pivotally, they are practically informed by teaching approaches while essentially also grounded in a learning theory (Cishe, *et al.*, 2015).

Worth mentioning is the fact that researched accounting teaching practices include, among others, teacher-centeredness, student student-centeredness, feedback, sidestepping the comfort zone, and offering second chance/clean- slates (Clark, and. Ivankova, 2016). In addition, resourcefulness, active- learning, lifelong learning, keeping a positive outlook, involving students in decision decision-making, peer-learning, acting not reacting, and communication skills (Jakhanwal, (2021). But However, further cognitive cognitive-related practices, as researched recently by Collier, (2018), include, students' engagement, using humour, clarity on instructions, inclusivity, innovativeness, reflectiveness, using critical thinking skills and metacognitive skills. The strand of studies contributing to the body of knowledge is endless. However, Higher Education (HE) accounting lecturers may select to apply relevantly related practices. for application

While the above studies have made contributioncontributed to the body of knowledge, there seems to be a clear research gape to focus on the diversity of crafting more than one teaching practice for a single chapter per se. A clear example: combining critical thinking practices with feedback practices, and the use of clarity to the success of student-centered teaching practices (Rapanta, Botturi, Goodyear, Guàrdia, & Koole, (2020). Considering this, the aim of this article was to explore the accounting teaching practices at a South African university. Through literature, this exploratory research endeavours to answer one perplexing question: What are the teaching practices used by accounting lecturers in their first-year accounting classes?

This article is arranged as follows: Theoretical Framework, followed by Literature Review, Methodology, Findings, and Conclusion.

1.2. PROBLEM STATEMENT

The problem is the continuous under-performance of first-year accounting students at a South African university has become a cause of concern. Previously, the contention of Barnes, Dzansi, Wilkinson, and Viljoen, (2009) that under-performance and failure in first-year accounting is a problem experienced in many higher education institutions world-wide as well as in South Africa. The causes are not clearly known. There could be various, such as the rigidity of accounting practitioners who join the academic fraternity based on professional training but lacking pedagogical content knowledge, subject benchmarking, and subject guides development (State of Victoria Department of Education and Training, Melbourne, 2020). There could be a lack of competence-based teaching, as maintained by Mulder, (2012), who added that accounting teachers create poor performance because they lack in teaching depth. Recent research by Zhang (2017) agrees with, Qhosola (2016), who is further asserts those challenges impacting on the teaching and learning of accounting; material resources inadequacy, compromising admission policies, and the students' "fear" of learning numbers. However, this still does not fully address the problem. The realisation is that, in the context of South African universities, based on my first-year accounting lecturing experience of over 20 years, I have acknowledged that there might be more active research on other accounting teaching matters, However, little is known on about accounting teaching practices, mainly based on a relevant learning theory that enhances performance, cognitivism. This 'realisation' created a knowledge gapep, and in this research article endeavourring to explore accounting teaching practices.

1.3. THEORETICAL FRAMEWORK

Cognitivism is a theoretical framework that informed this study. According to the historical psychology literature by Tomic and Kingma, (1996); Piaget, Vygotsky, Tolman and others influenced cognitivism theory by rejecting behaviourism (McLeod, 2020; An, 2021). Also, Ertmer & Newby, (2013), and Reiser, (2018) stated that, it emerged as a major education paradigm in the 1950s and early 1960s, becoming the most dominant theory in the 1970s. Psychologists and educators began to focus on complex cognitive processes such as reasoning, information procession, and problem-solving as major assumptions of the theory and de-emphasise overt and observable behaviour (Snelbecker, 1983). Cognitivists believe that learners develop learning through receiving, storing, and retrieving information. In addition,

Cognitivism is the most effective theory in fostering the mastery of specific tasks by specific learners (Ertmer, *et al.*, (2013),; Sithole and Abeysekera, (2017). Similarly, accounting teaching and learning is about the mastery of complex tasks, and long procedural rules, requiring some satisfactory level of intellect (long-term memory) to remember how to solve those complex processes. Importantly, cognitivism is relevant to this study because the key elements mentioned in both cognitivism and accounting are common and relevant to the study. Accounting is in the calculus approaches; its complexity matches well with that of cognitivism. Therefore, we chose this theory because it addresses the ability to mitigate the accounting's level of difficulty (Qhosola, 2018) by applying innovation (Kew and Watson, 2014) to impart knowledge during teaching practices. More so, the key role played by accounting lecturers in crafting their teaching practices demands a high degree of reflective practices driven by critical thinking. Therefore, cognitivism learning theory aligns well with the teaching practices of accounting education.

1.4. LITERATURE REVIEW ON ACCOUNTING TEACHING PRACTICES

1.4.1. Accounting

Accounting is a number-learning subject with learning competencies students would need as practitioners in the profession (Borgonovo, *et al.*, 2019). The competencies enhance the management of finance and wealth creation but are instilled through suitable teaching practices enhancing accounting as an art. Comprehensively, accounting is referred to as the art of systematically and procedurally recording business transactions, and reporting the financial state of the business (Schutte, 2021). Arts need practitioners. Accounting lecturers are practitioners equipped with different teaching practices through generations. This art evolved through teaching practices; , predominantly teacher-centered, that encourage surface learning and spoon-feeding, affecting critical thinking (Slameto, 2017), but discouraging knowledge growth (Lak, 2017), coming through independent learning, boosting information retention and application (Muianga, 2018), instead of information memorisation (Otara, 2019). The flip side of the coin holistically presents with elements identifying with the currently growing body of knowledge; the student-centered accounting teaching practice embedded in, deep learning, critical thinking skills, information retention and processing, collaboration, problem-solving skills suitable for the soft skills related to professional development in the world of technology (Muganga, *et al.*, 2019). Therefore, it compels to craft the accounting teaching practices by marrying these student-centered elements and tools; teaching approaches, strategies, methods,

tactics, and techniques that challenge students' cognitive functioning for success (Nesayan, Amani and Gandomani, 2019).

1.4.2 Teaching practices

- ***Teaching***

Refers to the sharing of knowledge through engagement with learners to enable the understanding and application of concepts, and processes (Stellenbosch University, 2013). Comprehensively, it is the concerted sharing of knowledge and experience, which is usually organized within a discipline and, more generally, the provision of stimulus to the psychological and intellectual growth of a person by another person or artefact (Perko, Lebe, and Basle, 2020). Briefly interpreting that teaching is a practice of helping others learn (Evans and Sobel, 2021) through a systematic, planned, and thoughtful action, created by a knowledgeable entity for those intending to learn (Guzmán, and Chocontá, 2022). This may also imply that teaching is a pedagogically acceptable activity involving a teacher, a learner, content in the form of knowledge facts, cognitively planned and implemented in a systematic manner respecting the learners' cognitive integrity and freedom of choice (Muraina, 2015). Therefore, it is a pedagogical act carried out by faculty in the form of a process, in a specific discipline of lecturing practice, drawing from personal choices to suitably implement learning to enhance success.

- ***Practice***

While practice is the continuous implementation of the appropriately relevant tools, tactics, techniques, methods, and strategies harnessed together in an endeavour to enhance success in teaching (Heather, (2018).

Interestingly, the combined characteristics; continuous implementation or sharing of the cognitively planned knowledge or beliefs in a systematic manner, but in the form of a process, drawn from personal choices, may refer to teaching practice. This aligns with the research by Hunter, *et al*., (2018), who defined teaching practice as the ways in which faculty understand and implement instruction but went further to emphasise that teaching practices generally, reflect beliefs and ethics about the teaching and learning process. Further clarity by Moton and Wiltsher, (2022) postulates that teaching practice is the art and science of organiszing knowledge and demonstrating relevant skills, carried out as .an activity by a teacher or a professor. Academic practitioners execute teaching practices in the profession for success but still in contrast to the considering teaching practice as a subject in the teachers' training process.

Finlay, (2019) went on further, asserting that teaching practice is part of an education degree in which students perform supervised teaching at a school, separate research from the aim of this study; to explore the accounting lecturers' teaching practices at a South African university.

Therefore, this research finds teaching as an academically practical engagement with students in any form of learning. Where lecturers freely practice teaching as a profession based on personal their personal choices as practitioners. Their engagement with work is enhanced by a combination of approaches, methods/ways, techniques, tactics, processes, and strategies combined forming practices (Hoque, 2016). Briefly, previous research by Saputra, and Aziz, (2014) on teaching strategies suggest a way in which a teaching situation can be approached normatively, without the rigidity of a rule; but with a teaching component of dynamic situations, characteriszed by flexibility, and internal elasticity, while carrying the footprint of the lecturers' teaching style, creativity and personality; intertwined with the structuring and modelling function linking the learning situations where students are placed, but triggering their psychological mechanisms of learning but triggering their psychological mechanisms or /emotions of learning. In concurrence, recent research by Osika, MacMahon, Lodge, and Carroll, (2022) postulates that these are the emotions inherently linked to and influencing cognitive skills such as attention, memory, executive function, decision-making, critical thinking, problem-solving and regulation, all of which play a key role in learning. Pivotally, the components of the strategy (methods, means and organiszation forms of the work) create a system, establishing the connection between them, even interrelations and interdependencies enhancing a teaching practice, especially when routinized (Hunter, *et, al*., 2018).

Some teaching practices related to accounting education, teacher-centeredness, student-centeredness, feedback, critical thinking (Apostolou, Dorminey, Hassell, (2022), self-reactiveness, and inclusivity, (among others, are commonly related to the teaching of accounting (Sangster, Stoner & Flood, 2020). The choice is lecturer driven rather than rigidly imposed. Practiced flexibly and interrelatedly but bearing no design or architectural claim yet personally enhancing choices mainly subject-related and influencing success (Spence, 2020). While Edwards-Groves, (2018) researched on practice architectures of university-inclusive education teaching in Australia;, in South Africa, Kew, *et al.*. (2014) researched on inclusive teaching practices specifically in accounting education. Salamon, Sumsion, Press and Harrison (2016) explored on the potential to help educators to better articulate their practices and applied the theory to examine several discursive, material, and social influences shaping early

childhood practice. The focus is on the implicit theories and naïve beliefs, using the theory of practice architectures to deconstruct the practices of early childhood educators, albeit contrasted by contemporary research by Rönnerman & Kemmis (2016) on a doctoral course (HE) and its practice architectures based on using the lens of the theory of practice architectures. Most of the above research is on practice architectures (design) and, not teaching practices. In this research, the focus is neither on practice architectures nor early childhood teaching practices in general, but specifically on the accounting teaching practices of lecturers in a higher education institution.

Notably, there seems to be various teaching practices which can be used. Among other, domineering but contrasting is teacher-centered and student-centred teaching practices. A clear mention is that these contrasting choices form invisible silos of practices based on related characteristics, while remaining stand-alone practices. The teacher-centered silo of practices is characterised by teacher domineering practices, strict classroom management practices, and information memorisation, leading to surface learning;, hence poor memory, and quick information-evaporation. Additionally, dictating the learning processes instead of discussing how students can be relevantly equipped to acquire the required accounting competencies (Mccann, Horn, and Dosch, 2020).

Contrary to the former, the student-centeredness silo of teaching practices embraces; innovativeness practices linked with inclusivity practices (Al-Shammari, Faulkner, Forlin. 2019), feed-back practices that link with clarity practices, critical thinking skill linked to reflective teaching practices (Petzer, Nel, and Grosser, 2019). It also encourages technology-based practices adding value to the accounting profession requiring competencies enhanced by critical thinking skills, analytical skills, deep learning, lifelong learning, and long-term memory encouragement (Latif, Yusuf, Tarmezi, Rosly and Zainuddin, (2019). The former deprives clarity through a lack of feedback practices, while rigidity to in adapting to technology may measure huge value deduction, which is a merit to the latter as it enhances the solving of accounting problems (Mccann, *et al.*, 2020).

Converging to specifics of the focus of this study, first-year accounting education teaching practices. Interestingly, there are various studies conducted focusing on undergraduate accounting teaching practices. Seemingly, the focus whirls around the following five different themes.

1.4.2.1 Teacher-centered practices

Generally referred to as old-school practices with attributes of classroom domineering. Teacher-centered practices (TCP) are where teachers practice a one-way-information providing or evaluating and monitoring students to get the right answers, while students are viewed as passive information recipients (Roberts, (2019). It is a one-way flow of information forcing students to accept accounting concepts without critical engagement with the lecturer, based on an obligatory accept-it-as-it-is basies. Basically, accounting education focuses on getting the students to master the inter-connected concepts to get solutions to complex tasks requiring more cognitive-based teaching practices (Mdladla, and Berger, (2017) rather than catering to students' needs (Ameliana, (2017). Another drawback to accounting lectures is that there is less motivation for innovation in accounting teaching as they use prescribed textbooks adhering to the International Accounting Standards' satisfaction. Further, this poses a degree of rigidity resonating with teacher-centeredness dominancy Ameliana , (2017). In fact, in such situations, students tend to be more competitive and individualistic as they have fewer opportunities to think aloud or interact (Darling-Hammond, Flook, Cook-Harvey, Barron, & Osher, (2020). Teacher-centered practitioners seem rigidly unadaptable to modern technology. In fact, they are viewed as crippled by the inadequacy in fostering deep understanding and professional development skills, values, and attributes, (professional competencies), unlike-the student-centred practices (Starkey, 2019, Wood, *et al.*, 2017). Another drawback experienced, lecturers become the most dominant source of information, as all questions raised by students, if any, are answered directly by teachers without students' involvement. In designing the class activities, lecturers control every single learning experience. Contrarily, the advantages of having TCPs found to be suitable for large classes. In addition, it takes a shorter time to do the class activities, but more so, learning materials can be well-prepared, and lecturers may feel less nervous, embarrassed, or tongue-tied. Most importantly, classroom management is under tight control and time is saved (Spencer, (2018).

1.4.2.2 Student-centred teaching practices

Student-centered teaching practice (SCT) refers to academic practitioners considering students' activities as important indicators in the learning process and the quality of learning products as students ((Ive, 2017). This teaching practice gives students the opportunity to decide two things: what material they need to learn and how they learn it (personaliszed learning). In contrast to TCP, SCT engages students as leaders and decision-makers in their own learning (Sudderth, 2022). This teaching practice links with flexible learning, experiential learning,

experiential, and self-directed learning (Tekkol and & Demirel, 2018). The priority of lecturers is to put the interests and needs of the students as a group as well as individuals, as they are perpetually encouraged, motivated, and nurtured into participation in the learning process (Arnold and Norton, 2021). SCT are more broadly user-focused, emphasising real-world relevance with cognitively driven concepts and instilling knowledge while encouraging information retention for the problem-solving, development of independent, professionally competent lifelong learners (Starkey, 2019, Wood, *et al.*, 2017).

The lecturers' roles are more of facilitators than instructors. Unlike in TCP, in SCP, students are active participants in the learning process, while lecturers enhance guidance to the students, to manage their activities, and direct their learning. Advantages: enhances engagement, fosters better memoriszation, adjusts to the individual learning goals, stimulates cooperation and teamwork, and trains problem-solving skills (Tiffany, 2021). Practically, working alone on accounting tasks boosts individual ownership of personal success; in pairs, it enhances comparing answers as well as combining efforts on complex tasks, while in groups, it amplifies knowledge of cognitively demanding tasks as students learn how to argue stronger (Boudreau, 2022). The learning of complex accounting concepts requires, both, individually and as a group, the skill to find out more about hidden tricks. Further advantages are experienced when students work alone; they can prepare ideas, or make notes before class discussions, doing calculations on complex tasks, and do short computational accounting assignments (Frank, (2017).

Nevertheless, SCPs have drawbacks that may disadvantage teaching and learning, requires a longer time hence making it difficult to achieve curriculum targets. As a result, lecturers may not want to use cooperative learning, it also requires special skills of lecturers as well as their time and resources, and it only suites a specific nature of student demands, such as the nature that likes working together (Rao, 2020), there is no classroom management or tight control and time is saved (Spencer, 2018). Furthermore, the practice encourages a noisier, more chaotic learning space, and uneven distribution of knowledge among students taking the same classes (Sudderth, 2022).

1.4.2.3 Metacognition teaching practices

This is another theme. Metacognition, is simply known as cognition about cognition or knowing about knowing, thus, thinking about one's thinking (DeJaeghere. *et al.*, 2021). It

focuses on the active participation of the individual in their thinking process (Triyanto, 2019). This practice is relevant in accounting teaching practices as it may work with SCPs, based on stated elements referring to both employing cognitive and meta-cognitive strategies in the learning process (Anthonysamy, 2021). DeJaeghere, *et al*, (2021). At the same time, metacognitive strategies empower accounting students to think about their own thinking. This awareness of the learning process enhances their control over their own learning. It also enhances the personal capacity for self-regulation and managing one's own motivation for learning (Victoria State Government, 2021). However, setbacks, actively interfering with task performance, costs of engaging in metacognitive strategies outweighing its benefits as well as metacognitive judgments or feelings involving a negative self-evaluation may detract from psychological well-being (Norman, 2020).

1.4.2.4 Reflective teaching practices,

Reflective teaching is yet another different theme researched by (Olaya, 2018), and Goodley (2018). Reflective teaching is a process where teachers think over their teaching practices, and analyse how something was taught and how the practice might be improved or changed for better learning outcomes (Mathew, Mathew, & Peechattu, 2017). Comprehensively, Reflective teaching is a process whereby teachers reflect on their teaching practices to examine the effectiveness of their instructive approaches. Improvement or change in teaching methods may be required, depending on the outcome of this analytical process, which is based on critical reflection, consists of teaching instruction, conducting self-assessments, and considering improvements, while problem-solving and developing analytical skills (Léon-Henri, 2022). Keeping track of what transpires during accounting classes in the form of a journal may enhance an accurate record of what to work on in the process of reflective teaching analysis. This is achieved by taking notes during the lesson, checking on what students understood most and what they did not comprehend, keeping a close check on the methods used impacting success, and accommodation of students' responses, whether positive or negative, which is considered very valuable. This continuous feedback may add value to the understanding of connected accounting concepts. This process assists in confirming lecturers' satisfaction with students' understanding of the material and work presented, mainly for remedial action, timeously (Albreiki, Habuza, & Zaki, 2022). The practice has its own benefits for both lecturers and students alike. Lecturers can also use reflective teaching techniques to improve their teaching methodologies (Léon-Henri, 2022).

The research focused on how higher education institutions can encourage lecturers to be reflective thinkers to incorporate the practice of teaching students effectively. According to the research done by Miller, (2020), it concluded that barriers, lack of time, lack of training, lack of guidance, lack of knowledge, and not being supported by organisational culture are great disadvantages. However, lecturers should also take responsibility for working harder to overtake such barriers. The researcher concluded that reflective teaching practices stimulates lecturers to develop various skills like decision-making, metacognition and logical thinking.

1.4.2.5 Critical thinking practices

While Critical thinking practices by Straková, and Ivana, (2018), Latif, *et. al*. (2019) separately presents as a theme. Critical thinking practices refer to what The University of Essex (2016) meant by citing Beyer (1995), defining it as not just being critical in the typical, negative sense of the word; but emphasising that critical thinking means 'making clear, reasoned judgments. Further mentioning that it is a core academic skill that teaches undergraduate and postgraduate students to question or reflect on their own knowledge and information presented to them. As a skill, it is found essential for students working on assignments and performing research. As a teaching practice, successful critical thinkers create information for students perceiving knowledge but rejecting anecdotal or non-scientific evidence and examines the source of all information. Such information is crafted with an open-minded and well-informed approach, enabling students to judge the quality of an argument and draw cautious yet evidence-based conclusions as it enables them to produce essays and papers that are free from personal or societal bias (Snyder, 2019).

The theme focuses on developing teaching practice tools to enhance the teaching of accounting education to students for success. There is a realisation from previous research revealing that if accounting lecturers do not think critically, they may not practice critical thinking in their teaching practices successfully (Schreuder and Chetty, 2014). However, relevant world examples may enhance the process taken by lecturers to explore accounting concepts that may cognitively scaffold students to critical thinking spheres, especially in solving complex tasks (Darling-Hammond, *et al.,* 2020). However, the practitioners should seek ways to overtake barriers, egocentric thinking, groupthink, drone mentality, social conditioning, biased experiences, schedule pressures, arrogance, and intolerance (Crockett, 2021). Instead, this may be achieved through embracing the advantages, encouraging curiosity, enhancing creativity,

and reinforcing problem-solving ability; it is a multi-faceted practice, it fosters independence, and it is a skill for life, not just learning (Crockett, 2021).

1.4.2.6 Innovative/inclusive practices

Yet another theme; innovative/inclusive practices, particularly focusing on the first first-year tertiary level in South Africa researched by Fourie, Beck, Christian, Bester, Wyk, Sekhukhune, Preez, Seromo, & Legodi, (2019). Innovative/inclusive practices refer to any number of teaching approaches that address the needs of students with a variety of backgrounds, learning modalities, and abilities.It is defined as an educational approach proposing institutions in which all the students can participate, and all are treated like valuable college members. It is an educational philosophy and practice that aims to improve the learning and active participation of all the students in a common educational context (Moriña, 2017). Hence the chosen practices contribute to an overall inclusive learning environment in which all students perceive to be valued and able to succeed. Active learning strategies are useful but may not account for dynamics like unconscious bias or gender role stereotyping in the classroom. Inclusive strategies aim to promote self-reflection and action for change (Center for Teaching Innovation, 2020).

Accounting education is presented in English language in South Africa. In this context, it poses a challenge mostly to first-year higher education students, who come from high schools teaching English as a second language.. In accountancy, the researched work of Kew *et al.,* (2014) concluded that innovation was needed to counteract language barriers, particularly in the teaching of first-year's accounting students. The study is based on the *silent literature* about the innovative/inclusivity practices in the teaching of accountancy in South Africa by Kew, *et al.,* (2014), as well as the use of tutors for large groups (Shaftel, 2014). The focus was on surpassing the English language as a barrier to teaching and learning in institutions of higher learning in the South Africa. Currently, research has been focusing mostly on students with disabilities and faculty members (Moriña, 2017). This narrows it and does not equip current and future researchers in other fields. However, the breakpoint in accounting education, though pioneered by Kew, *et al.,* (2014)'s research, paves the way in the field of accounting, based on the achieved success.

If innovation to create and present the teaching and learning information is done in easily understandable languages, the advantages have been found, easy and quick understanding of

accounting concepts, the quick flow of information if recorded for easy access, feedback practices may thrive a bigger millage as students engage easily without language barriers. However, known are facts, some of the concepts are easily understandable in English as they derive in from the language originally (Kew, *et. al*. 2014).

1.5 RESEARCH METHODOLOGY

This article design was a case study approach, adopting a descriptive qualitative research-based approach. Kassu, *et al.,* (2019) refers a research methodology as a path through which researchers need to conduct their research. The approach paved the path through which researchers formulate research problems and objectives throughout to presentation of findings from the data. Considering the intended pathway to achieve the research objectives, I aligned myself with the recent view of Goswami, (2021), who refers to research methodology as a plan directing ones' s intended pathway. Importantly, the approach enabled the gathering of detailed descriptions of practically experienced aspects by the respondents in relation to Stanley and Nayar's, (2015)'s previous research. This choice suited the study because I sought to explore the feedback practices used by accounting lecturers and how they were used to enhance teaching. Through Microsoft Teams meetings, interviews were held, and qualitative data got collected from the respondents.

Three first-year lecturers for the Bachelor of Commerce Accounting program were conveniently selected. One holds a master's degree in accounting with five years' of experience. The other 2 two hold doctorate degrees in the same field and with 10 to 15 years of' experience. The participants freely participated in the research using the semi-structured interviews, allowing follow-up questions for clarity, while they enjoyed their residential natural residential settings. Holistically, the researcher was interested in hearing how the participants described the teaching processes in each chosen teaching practice.

Data were analysed qualitatively using the inductive exploratory method, which, according to Nassaji, (2015), involves data exploration to identify recurring themes, patterns, or concepts, while describing and interpreting those approaches. The data generated from interviews were both hand-scripted and audio-recorded, enhancing the rich formation of themes from the two sources of information based on both, differences, and similarities of the obtained data, as experienced by Ajayi, (2017). The themes which commonly emerged were; teacher-

centeredness, student-centeredness, teaching with clarity, giving feedback, classroom management, and the use of ICT contributed to this research.

The researcher obtained ethical clearance from the university where the study was conducted (Faculty Ethics Committee Approval Reference Number: EFEC 10-9/2020). Permission was sought from the participants through signed consent letters. The participants signed the agreement. The confidentiality of participants/respondents was perpetually upheld throughout the research process, following having been made aware that they were at liberty to withdraw from the research should they develop discomfort at any point in time, just as advised by Manti, & Licari, (2018). Note: In adherence to ethical requirements, the names of lecturers were changed for anonymity.

1.6. RESEARCH QUESTION

Distinctly, the study endeavoured to answer one major question:

Primary question:

1. What teaching practices are used by accounting lecturers in their first-year classes?

Sub questions –

(i) What is the accounting lecturers' understanding of teaching practices?

(ii) What teaching practices do accounting lecturers use in their first-year accounting classes?

1.7. PRESENTATION OF FINDINGS

In the following section, findings from the empirical data will be presented. Responses for the two sub-questions will be provided.

1.7.1 Responses to question one (i):

What is the accounting lecturers' understanding of teaching practices?

Teaching practices are individual's academic beliefs about learning, based on their prior experiences, their content and pedagogical knowledge and a stock of activities, tasks, or pieces of learning concepts that an academic knows or is prepared to perform, and their commitment and

personality (DeJaeghere, *et al.,* 2021). Focally, teacher-centered, student-centered, critical thinking (Kusumoto, 2018), metacognition, feedback, reflective thinking practices (Dole, Bloom, and Kowalske, 2016) and others are commonly researched teaching practices. Teaching practices help students achieve their learning goals, increase student engagement in the classroom, enhances the quality of feedback in classrooms, and improves the academic relationship in the learning process (Indeed Editorial Team, 2021). It is, therefore important to determine lecturers' understanding of what teaching practices are, because practising them according to individual perceptions may differ from what literature presents. Nevertheless, in this research, I found that their understanding varies according to individual beliefs. In the endeavour to explore specific understandings from the three research participants' responses, I asked the first participant, 'What is your understanding of teaching practices?' In his own words, Participant 1 had this to say,

> *'Teaching practices are what academics normally practice in the education system by choice, as they wish to express their pedagogical knowledge of a subject they teach'.*

Participant 1 indicated that teaching practices are normally practised in the education system by choice, and I found that he showed less interest in giving his own perception or choice of practice. Unlike participant 2, a seasoned doctorate holder in the accounting discipline, whose response differed in detail from that of participant 1 as it was more elaborative and specific, said that,

'*Teaching practices are a set of techniques that academics use to enhance better understanding of concepts in the learning process. In accounting education concepts are interconnected and demand high memory usage, hence my teaching practices are cognitive driven, student-centerednes practices married with clarity, critical thinking, reflective practices and innovative. I understand that this combination of teaching practices instils the understanding of accounting concepts and enables students to solve complex tasks as the practices enhance student engagement while encouraging the cognitive abilities to manage information retention.*'

Participant 2 added to his understanding by mentioning his choice of practices, and his chemistry of the combination of teaching practices are found cognitively related. Interestingly, yet another experienced doctorate holder in the same discipline, participant 3, differed from participant 1 in a broader way but agreed with participant 2 differently. His response,

> *'My understanding of teaching practices is that they are continuously used ways or techniques crafted to enhance the learning process. If these practices, teacher-centeredness, student-centeredness, creative thinking, critical thinking, self-reflection*

are dynamically and flexibly used together with feedback teaching practices, clarity is achieved. I also understand that they are relevant to accounting education as they meet the requirements of teaching the interconnected concepts requiring long-term memory and ability to retrieve information. Cognitively, long-term memory is instilled by repetitive practicing of complex tasks through applying critical thinking intertwined with motivational feedback practices. This technique breaks limitations to learning challenging number subjects like accounting.

He elucidated his understanding of teaching practices by adding to the former such as mixing teacher-centeredness and student-centeredness, but dynamically dancing to the tune of the accounting concepts that the students need to learn. However, in addition, he mentioned that since accounting is difficult to learn, just like many other number subjects, it needs creativity intertwined with motivation to drive learning into discouraged and cognitively passive students. Hence his classes are packed with motivational and encouraging practices/techniques to instil the concepts into the students' mental capabilities.

1.7.2 Responses to question two (ii):

What teaching practices are used by lecturers in their first-year accounting classes?.

Literature has provided us with different teaching practices, such as; teacher-centered (Roberts, *et al.,* 2019), student-centred teaching (Sudderth, 2022), metacognition (Triyanto, *et al.*, 2019), reflective teaching (Zahid, & Khanam, 2019). critical thinking, (Latif, *et al*, 2018), and innovative /inclusive (Fourie, *et al.*, (2019) practices. Each has its own impact on the teaching and learning process, such as, like tight classroom control having less room for students' motivation and clarity (teacher-centredness) (Sieberer-Nagler, 2016), but also the catch is on poor classroom control (Chandra, 2015). Relevant to themes emerging from responses, the following themes, flexible use of teaching strategies, clarity of focus**,** classroom management, feed-back and resources contribute to the themes of this research.

1.7.2.1 Flexibility in terms of the choice

Teacher-centered practice, where a teacher directs learning through instilling memorization and recitation techniques discouraging students from developing critical thinking, problem-solving and decision-making skills, but in deductive teaching, the teacher controls what is to be taught and how students are presented with the information that they are to learn (Faroun, 2021). Based on this knowledge, the researcher wanted to explore on participants' lived

experiences and asked, " What is your teaching practice?" Interestingly, Participant 1 had this to say:

> *"Teacher-centeredness is my teaching practice in teaching accounting. It helps me to control the learning environment with regards to time of finishing the objectives and remaining focused on the subject matter."*

This view was partly supported by Participant 3, who said,

> *"I flexibly use teacher-centered practices depending on the topic. Some of the topics dictate the use of teacher teacher-centeredness but I don't stick to the same practice. I change to student-centered practice depending on the needs of the topic."*

Similarly, Participant 2 responded technically the same but added that he believes in clarity and understanding as a teaching practice even when using any of the practices. He personally mentioned, that:

> *"I strongly believe in making my students clearly understand the work I teach by any practice relevant to students, not to me. Because clarity brings success too."*

Contrary to teacher-centeredness, some accounting lecturers claim to be student-centered in their practices. The burning exploratory question is how many at a particular institution of higher learning are practising the same. The student-centered practice, also referred to as discovery learning, inductive learning, or inquiry learning, places a stronger emphasis on the learner's role in the learning process (Heather, 2018). Students are allowed to use the resources and learning tools in the classroom to help their journey (Gill, *et. al*., 2017, Faroun, *et al*., 2021).

The responses from theme 1 prompted asking the question, "What is your understanding of the student-centered practice?" Researchers found participants had varied understandings. Participant 1 said,

> *"There is nothing like student-centered teaching practice in accounting education. I believe that students should just listen and write notes, as I teach, that is all."*

However, Participant 2 differed from Participants 1 and 3 by saying,

> "*This is where I enjoy engaging with students as they set the pace while I facilitate. I believe students are not empty slates, they need direction and take full responsibility of their learning".*

Interestingly, Participant 3 differed in the frequency of the application of the students-centered *practice* as he partly agreed with the Participant 1 by saying,

> "*Student centered practice is partly good in some areas of the accounting curriculum, but not always the best. I believe in mixing it with teacher-centered practice because*

Some topics demand variety. Balancing the practices is good".

1.7.2.2. Clarity of focus

Teacher clarity refers to the involvement of teacher organisation, and the ability to give factual explanations, while also giving clear examples and guided practice followed by an assessment of student learning. When logic is applied to the *practice*, the teacher may not worry about other practices as this practice creates successful practice independently (Killian, 2017). The success of every teaching practice is hidden in how clear the teacher is to his audience (Sword, 2020). With the view that clarity is key in teaching practices. We found that some teachers assume that it exists in their teaching practices, unlike others. Interestingly, Participant 1 differed from both participants when asked to give his view about clarity. He said,

"*Because I am teacher-centered, it obviously means that all my lessons are very clear".*

In contrast to Participant 1, Participant 2 seemed to agree with participant 3 as he had a point to refute Participant 1's view. His approach seemingly does not assume that teaching is all about the teacher. The teacher has the knowledge to share, but students learning through engagement, interaction and participation. He said,

> *"I would like to emphasise that; clarity is my teaching approach. I do not agree with any approach which does not allow a platform for clarity. Mostly those avoiding student participation because knowledge comes by sharing ideas with students. But also develop through engagement, participation, discussions, questioning to earn deep learning enhancing task solving".*

In agreement with Participant 2 while disagreeing with Participant 1, Participant 3 further strengthens his argument on mixing practices by saying,:

> "*As mentioned before, I mix* practices *to enhance students' clarity. I feel that rigidity in practices will cripple delivery. I use all available means to succeed. Mostly on topics needing engagement, group work, discussions and giving feedback".*

1.7.2.3. Feed-back

While the purpose of feedback is to simplify the improvement process of self-assessment or reflections on learning by making students understand what good performance means, by providing quality information missing from their previous assessments. In accounting education, it is good practice to assess every taught concept in order to closely give clarity to dark areas early for corrective measures to be taken through feedback-enhancing success. It can also provide information to teachers that can be used to help shape the teaching (Al-Bashir,

et al., 2016). Feedback should be prioritised on a continuous basis. Surprisingly, some teachers consider it unnecessary while others have a mixed reaction to this practice, as the researcher found from Participant 1, whose response to the question, "What is your view to feedback approach?" contrasted with Participants 2 and 3 as he said,

> *"Feedback is supposed to be done only if time allows. I just advise them to revise their work in badly performed areas."*

Conversely, Participant 2, in agreement with Participant 3, believes in clarifying the aspects through feedback. This is what he said:

> "*Clarity as my teaching approach is my strong point in teaching accounting. I quickly organise a special session to combine clarity approach with student centered approach. This has always improved performance".*

Participant 3 concurred with Participant 2 and, in contrast to Participant 1, said,

> "*There is no quality teaching and assessment without engaging in feedback. Feedback improves clarity to both the student and lecturer, enhancing the creation of well-informed practices. I engage the classroom to give feedback for success"*

1.7.2.4. Classroom management

A long-standing theory by Barbara Coloroso, a former nun, refers to three types of teachers in existence, "brick-wall", "jellyfish," and "backbone." (Kaya, 2012). As the names suggest, "brick-wall" teachers are strict, demanding students to follow the rules without questioning, and there are no exceptions. "Jellyfish" teachers enforce the rules like the way a jellyfish moves. The rules are unclear, and teachers often change the rewards and punishments, so students cannot expect consistency from these teachers. Last, "backbone" teachers give strong support, but from behind. Therefore, there is no single approach for managing a classroom effectively because different situations require different practices. The root of the problem should be the key factor in deciding which approach should be used (Lynch, 2016). The approach of managing a classroom creates an environment conducive to learning. On asking participants to describe their individual classroom management,. Amazingly, they all differed. Participant 1 went beyond assertiveness "brick-wall". Participant 2 identified with "jellyfish", while Participant 3 resembled "backbone". Participant 1, in his own words, said,

> '*I am very strict in my classroom management approach. I believe it influences students' responsibility with their academic journey. No interruption as I teach. I believe that a disciplined classroom performs well'.*

Differently, Participant 2 briefly said,

"I just see what the day brings, I manage each crisis as it crops up. I don't keep strict house rules if learning is happening."

A different practice also comes from Participant 3, who had this to say:

'*Every house has its own rules. But rules need assertiveness to enforce not with militancy attitude. I am here to support students in every area of need mostly in creating an environment conducive to their success, which saves the objective to learning".*

1.7.2.5. Resources

Technology is the order of the day (Abrar and Ishwar, (2020). It enhances learning. Teaching practices embedding ICT in their daily practices keep updated with students' interests. Nowadays, students are the technology generation hence the need for ICT teaching practices more than the traditional practices.

Corroborating with Shyamsukha, (2021), that some accounting lecturers are abreast of the technology developing in the academic world. Others are negative to the development hence the lack of ICT teaching practices. The void of ICT approaches may retard the competencies needed for accounting professional practices. The researcher wanted to know to what extent accounting lecturers equip students with technological competencies through classroom teaching practices and asked a simple question, 'What ICT resources are you using in your teaching practices?" Participants''s interests varied in ICT teaching practices, with Participant 1 astonishingly confessing that he is too traditional to change to new technology. These are his words:

"Technology is good but not for everyone or everywhere and not always. I don't want wasting time learning new things instead of manually presenting my lessons. Accounting need you to write as you explain without interruptions. Minimally I use overhead projectors used whenI was a student too."

Participant 2 contrasted with participant 1 but his response associated with Participant 3 that ICT teaching practices should be encouraged since, technologically all teaching practices should work with the students' future ability to prove ICT competencies at workplaces. He had this to say:

"We are digitally informed nowadays, hence I maximise ICT practices *daily especially using university available resources. I ask students to bring their laptops or use their phones for YouTube video presentations with more clarity than I give it in some areas.*

I don't use chalk-bord anymore, but electronic writing pads and other technology available because students need similar competencies as they enter the job market and university is one of the places, they can enhance their technology competencies. I am always up to date with new ICT in my practices".

In concurrence with Participant 2,. Participant 3 said,

"*Change is the order of the day. I always use available technology to improve my practices. Change of textbooks to e-books needs adapting to change in accounting topics. Recently Bank Reconciliation Statement (BRS) experienced the discontinuing of cheques. Electronic finance transfers (EFT) took over. Since information is not in the textbooks yet, I use online YouTube presentations to enrich my teaching practices".*

1.8. ANALYSIS OF FINDINGS AND DISCUSSIONS

Reference to the research question "What teaching practices are used by accounting lecturers in their first-year classes?" Contextually, there are many available accounting teaching practices in use. Recently researched include, teacher-centeredness, student-centeredness, clarity, metacognition, innovative practices, inclusivity, reflective and critical thinking (Indrašiene, Jegeleviciene, Merfeldaite, Penkauskiene, Pivoriene, Railiene, Sadauskas, and Valaviciene, (2021). The first surprise found is that the understanding of teaching practices varies. I found that one out of three accounting lecturers had less to mention in his understanding of teaching practices. Interestingly, in this research, only two had more to explain on their understanding of teaching practices as they gave examples and argued why they chose specific practices. In fact, this research found only a few teaching practices emerging and commonly used at this university: teacher-centeredness, student-centeredness, teacher clarity, feed-back, classroom management, and the use of ICT distinctly contributing to this research. Analytically, based on these teaching practices, research findings show that accounting lecturers proudly vary in their practices. Interestingly, some are adapting to modern practices while others choose to remain traditional.

Although the traditional teacher-centeredness is not generally favourable to some accounting lecturers, it is still a choice for a few, as this research found that one out of three accounting lecturers strongly uses the practice. The practice seemingly discourages students' free

participation by asking questions, limiting their claim of ownership of contributed ideas, and strict classroom management practices demotivating the learning environment and leading to inadequate clarity on feed-back to improve the student's understanding of accounting concepts. This may not be favourable to accounting students who need to be equipped for a complex task requiring more cognitive employment as well as learning beyond the classroom confinements and adapting to current ICT-related teaching practices. Teacher-centredness is found to be domineering and not dynamic, hence widely demotivational (participant 1). While also one out of three lecturers (participant 3) flexibly used the teacher-centered practices according to topic requirements. Albeit being teacher-centered, he is dynamic to suit the demands of the concepts he is teaching. He differed with participant 1 on many other practices but associated himself with participant 2, who also contrasted the rest on teacher-centeredness practices. Participant 2 adheres to student-centeredness, arguing that all his practices are entirely meant to enhance clarity instead of teacher-centredness or strict classroom management. He clearly associates himself with clarity enhanced by feed-back and the use of ICT, equipping students with the required professional competencies (Mulder, *et al*., 2016). Seemingly, each participant was comfortable with their practices regardless of contrasts. Peer evaluation may be needed to equip each other with various pockets of knowledge-enhancing change. It also implies that future research contributing to best practices may pay dividends then. Currently, individual comfort prevails

1.9. CONCLUSIONS AND RECOMMENDATIONS

Drawn from the study, there is a narrow application of accounting teaching practices to the few teaching practices chosen as compared to the endless strand in the literature. In fact, the teaching practices used varied for each participant throughout the three different campuses of the same university, with closely similar socio-economic environments. Factually, although a glimpse analysis may indicate the presence of a few teaching practices used at a particular university, but these results may not be comprehensive enough to inform research about what teaching practices are used at other universities in the same province or nationally. This provokes further research on other universities where a similar subject is taught. As successful teaching is informed by teaching practices, accounting lecturers should adapt to the wider variety to cultivate transformation from outdated teaching practices to progressive ones suitable to current times. Because this digital world needs accounting lecturers to rethink strategically about the forward integration of accounting graduands joining the profession. This may

enhance reshaping the practices that avoid inadequacies in ICT competencies, a misfit in the accounting profession. Accounting lecturers should collaborate with other subject experts to avoid rigidity and depravity to critical thinking skills required in accounting education. They should use more than one teaching practice for success because the chemistry of more than one may accommodate learning concepts differently. Specifically, accounting education requires clarity through feedback, and reflective thinking practices, to enhance the ability to solve complex tasks as well as performing accuracy and procedural activities, among others. Therefore, teaching practices should be crafted on such cognitive bases. Cognitive-based practices share key elements with the key requirements of accounting education, therefore, relevant. Flexibility in teaching practices enhances success, but the depravity of the flexibility in classrooms discourages students' performance. Pro-actively, this article recommends a possible follow-up study at an extended spectrum.

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CHAPTER 3

ARTICLE 2

Exploring Accounting Lecturers' Use of Feedback as a Teaching Practice a Case of a South African University

G N Moyo

ABSTRACT

This study aimed to explore the use of feedback as part of first-year accounting teaching practices at a South African university. The use of feedback is the practice of providing information during/after class sessions/tasks, on aspects related to a performance, built upon a teaching/learning experience. Feedback value impacts on lecturer/students' improvement/success or restructuring of existing knowledge. In accounting education, feedback practices enhancing knowledge retention were found to be cognitively driven to determine success. This paper is informed by cognitivism as a theoretical framework. Cognitivism and accounting education common/key elements; use of the brain, critical thinking skills, deep learning and information retention skills, long-term memory and solving complex tasks, relate. In accounting, feedback is meant to improve the same key elements. Hence cognitivism is the relevant theory influencing accounting education. This paper used a qualitative exploratory research methodology. Purposefully selected for this study were three first-year accounting lecturers from the same institution's different campuses. Semi-structured interviews were used to generate data determining participants' understanding of feedback, different practices used, and challenges experienced. Furthermore, participants' responses were used to validate the data generated. Data were thematically analysed. The study responded to three sub-questions wanting to determine the understanding of feedback, ways used to implement feedback and challenges experienced. Findings suggest that accounting lecturers' understanding, and use of feedback differs and therefore have certain implications on the teaching and learning process. Furthermore, participants identified a plethora of challenges impacting on their practice.

Key words: feedback, critical thinking, teaching practice, teacher-centered, student-centered, accounting education, cognitivism

1.1 INTRODUCTION AND BACKGROUND

Teaching practices refer to collective ways, academics understand and implement instruction, reflecting beliefs and ethics about the teaching and learning processes of a subject in a real classroom with a non-negotiable degree of effectiveness (Hunter and Rasmussen (2018). Simplified by Cishe, Mantlana, and Nyembezi (2015), teaching is a continuous process; importantly, it is a practice. However, notable previous research by Polkinghorne, (2004),

supported by Warde, (2004), relates practice(s) to engage in action or activity and "activity" aiming to accomplish a variety of tasks or activity activities directed towards accomplishing a goal. Recently clarified by Hunter, *et al*., (2018) stressed that a *'practice'* is a routinised type of behaviour consisting of several elements, interconnected to one another, for instance, forms of mental activities, and their uses, background knowledge in the form of understanding, and state of emotion and motivational knowledge, assessment, and feedback. Feedback, in educational contexts, is a teaching practice concentrating on providing information to students as a routinised practice (Warde, 2004). It enhances the understanding of several interconnected concepts based on activities taught/learnt, reducing the gap between current performance based on classroom activities/formative assessment and the desired goal (Pearson, 2016, Goh and Walker, 2018).

While considering first-year accounting education to mark a milestone in laying the foundation in for progression to the subsequent levels, accounting lecturers agree that effective teaching of basic concepts prevents pitfalls because concepts integrate building a 'knowledge- chain' (Cohen and Hod, 2021). Any 'chain-piece' missed weakens the 'whole chain'. Considering, uncompromised feedback practices enhance success (Adarkwah, 2021), the strengthening of concepts requires a continuous/routinised teaching practice, feedback. Therefore, feedback practice in accounting education, refers to the teaching of concepts in an interconnected way. It requires a high degree of consistency in engaging with the cognitively demanding processes and procedures spanning from classroom engagements to solving complex tasks (Bohlmann, & Benölken, 2020).

Feedback practices should be instantly positive, regular, effective, forward-looking, motivational and satisfying both practitioners and students but also timely (Victoria State Government, 2020). The purpose of feedback in first-year accounting education is to narrows the gap between students' general mindset that accounting is difficult (Qhosola, 2016) and the mastery of the multiple concepts (Simbolon, Henukh, & Nikat, 2020). In support of the this view, previous research by Espasa and Meneses, (2010) argues that feedback is widely regarded by researchers as crucial for improving not only knowledge acquisition but learner motivation and satisfaction; hence it should always come positively (Marsh, 2019).

Agreeably, accounting and auditing are cognates. Qhosola, (2018) researched on how feedback enhances the teaching and learning of auditing education. Although her research focus is not first-year university accounting modules, it establishes the importance of giving feedback. In fact,

feedback avails the student multiple opportunities for self-reflection as it gives students greater self-satisfaction and higher aspirations for future (Mathew and Faculty, 2020) achievements while they are also rooting in building self-confidence, self-awareness, and enthusiasm. Considering the recent research by Ngwenya, Sithole and Okoli, (2021), providing feedback in accounting education suffers from language barriers, just as supported by previous research done by (Kew and Watson, 2014) concluding that inclusive and innovative accounting teaching practices succeeds if language barriers are overtaken by vernacular languages. The value and effectiveness of feedback in improving students' learning in Higher Education (HE) requires re-thinking to improve learning (Al-Bashir, Kabir and Rahman, 2016). Notably, teacher-centeredness may slimly support feedback practices since feedback is much associated with student-centeredness, critical thinking, self-reflective practice, and inclusivity. However, this might not be the entirety, although adding value to the accounting education body of knowledge.

Research on the use of feedback is broad, generalised, and not specific. There is a dearth in terms of the focus on the use of feedback from in the first-year accounting lecturers. Literature is silent or shallow. Let alone the accounting lecturers' understanding of feedback and how to deal with feedback challenges. What aggravates the current situation is the lack of understanding of the concept of feedback and its use; hence challenges may ensue, but remain unsolved. For, example, in recent research by, Lowe and Shaw, (2019) on 'Best' feedback practices, the paper generalises feedback, while Kir, (2020) explored on corrective feedback, but it is in English teaching, not accounting, still no relevant focus, however,… but in agreement with Cohen and Singh, (2020) who echoed the sentiment that feedback is one of the most important activities undertaken by educators in the realm of higher education (Thurlings, Vermeulen, & Bastiaens, & Stijnen, 2013). Acceptable, but still, there is no focus on the first-year accounting lecturers' understanding of the same. Even Sithole, (2018), who researched on the 'Application of Cognitive Load Theory in Accounting Education'. His research focuses is on giving feedback to accounting students using cognitivism learning theory, but the questions remain unresearched: do first-year accounting lecturers understand feedback as a teaching practice? Do they use it, ...and how do they deal with challenges? The summed-up sub-research questions of this study excavates the gap needing more research to add value to the body of knowledge by answering the following: How are the accounting lecturers using feedback as a teaching practice?

1.2 PROBLEM STATEMENT

Generally, first-year accounting students' performance is low. Anywhere in the world, first- year accounting is regarded as one of the most challenging subjects in business studies, associated with low passing and high failure rates (Velasco, 2019). According to studies done in Kuwaiti (Alanzi, 2016), a 74.2% failure rate, while a constant failure rate of 42% was recorded in Brazil from 2008 until 2013 (Borges, Santos, Abbas, Marques and Tonin, 2014). Similarly, unfavourable performance rates are experienced locally, as one of the highest-ranked universities in South Africa as per the "Center for World University Rankings" (Center for World University Rankings, 2018), recorded 26.3% for students without prior accounting knowledge and 16.1% with prior accounting knowledge; that is, 26.3%+16.1% = 42.4% total failure rate of first-year accounting students at the same major university (Papageorgiou and Carpenter, 2019), like that of Brazil. Major universities have better human resources. However, the challenge of failure rate is still perpetual. Contributing factors to low performance vary; student's irresponsibility (Velasco, 2019), prior accounting knowledge (Papageorgiou, *et al.,* 2019), mostly the lack of understanding of the power of feedback and its use, are contributing factors to performance, mostly of first-year accounting students in the South African context (Mokhampanyane, 2018). Performance is affected by a lack of effective feedback. First-year accounting students face challenges needing close-range feedback, mostly on procedural accounting concepts, built upon mastering each step leading to the next, a lack in cognitively mastering information retention for processes enhancing deep learning and critical thinking skills to master the solving of complex tasks (McLeod, 2020). While most research focus is vague and blames students for irresponsibility, little is mentioned of lecturers' feedback practices as influences of unfavourable pass rates (Velasco, 2019). As an accounting lecturer, I understand that closely engaging with first-year accounting students on a step-by-step feedback practice enhances mastering of fundamental concepts and acquiring important skills while establishing a lasting foundation for performance. Without feedback practices, students do not succeed. Surprisingly, current research is narrow on teacher- understanding and use of feedback as well as addressing the challenges. If accounting lecturers would properly understand the use of feedback, performance challenges may improve; hence the focus of this paper is on exploring the use of feedback as a teaching practice by the accounting lecturers. This knowledge might help in intervening better to deal with poor performance.

This article is arranged as follows; Theoretical framework, followed by literature review, methodology, Presentation of findings, analysis of findings & discussion, conclusion, and references.

1.3. THEORETICAL FRAMEWORK

This study is informed by cognitivism. Cognitivism learning theory was influenced by Piaget, Vygotsky, Tolman and many others who rejected behaviourism psychology (Padgett, (2020). Cognitivism learning theory emerged in the 1950s but became a dominant learning theory in the 1970s (Reiser, 2018). Unlike behaviourism, cognitivism theory is much centred on using the brain than observation. As a result, psychologists and educators began focussing on processes demanding higher cognition at to a greater extent, hence became cognitivists. Cognitivists and educators believe that learners develop knowledge through receiving and retrieving information but precisely, they are concerned with how to use that knowledge in the classroom. Hence cognitivism also became the most effective theory in fostering the mastery of specific tasks by specific learners (Sithole and Abeysekera, 2017). This is, in essence, the process of feedback because the more cognitive effort is employed to unpack hidden challenging aspects of the subject. Noting that the process of giving feedback relates to intensive teaching of specific concepts previously misunderstood. The same process may work by using techniques cognitively imparting knowledge to students, through activating long-term- memory in a step-by-step process (Sithole, 2018).

Worth a mention is the fact that, feedback for accounting lessons distinctly employs more cognitively harnessed key attributes; *critical thinking, self-reflectiveness, following procedural rules/steps with high accuracy, deep thinking to solve complex tasks, ability to retain information for long, managing one step after another*, which cognitivists believe as key elements (McLeod, 2020). While also feedback in accounting education is based on key elements related to that of cognitivism, the mastery of complex tasks, and long procedural rules require a matching level of intellect/memory to remember the solving of complex processes. In fact, accounting lecturers relate them to their practical process of giving feedback through; identifying missed concepts that require critical thinking before self-reflection, while also adhering to all procedural rules on a step-by-step basis to ensure they achieve of a high degree of accuracy to ensure that recipients of feedback do not miss concepts again (Schutte, 2021). Solving complex accounting problems requires deep thinking and information retention to move from one learning concept to the next. The use of the mentioned common key elements relates to the two; hence cognitivism is the most suitable learning theory to for accounting feedback practices. Should the accounting lecturers understand how to give feedback

cognitively, they may also devise ways to use on how to implement feedback and address challenges.

Precisely, Cognitivism and accounting share the same key elements, making it the most relevant theory to this study. In addition, accounting is calculus and may be challenging to many; therefore, its complexity matches well with the advocacy of cognitivism. Based on these facts, I chose this theory as it addresses the ability to mitigate the accounting's level of difficulty (Velasco, 2019) especially the high demand of cognitive and metacognitive skills found in the crafting of effective feedback teaching practices (Al-Bashir, *et al.*, 2016). This may also apply to other related teaching practices intertwined with feedback practices, self-reflective and critical thinking practices (separate future research). Considering this, cognitivism learning theory aligns well with feedback teaching practices in accounting education.

1.4. LITERATURE REVIEW ON FEEDBACK AS TEACHING PRACTICE

1.4.1. Feedback as a teaching practice

- ***Conceptualization***

Recently Adarkwah, (2021) conceptualised feedback as a teaching practice subsequently following assessment but heralded it as an integral facilitator of teaching and learning. Implying that, feedback is espoused to classroom activities experienced by the classroom participants as a better way to reduce the gap, through correct-information assimilation, hence improving performance (Wiggins, 2011, Kim, Raza, & Seidman, 2019, Cohen & Singh, 2020, Tabaiwa, 2017). Flexiblility, can be given by the peer, book, parent, experience, or lecturer during or after instruction/assessment (Hattie and Timberley, (2017). By the same token, the feedback provider learns how to avoid pitfalls during instruction. Pivotally, this is where Hattie, (2011) further argues that, although feedback is perceived as information provided to the learner to improve performance, an equally powerful function of feedback is to cue the attention of instructors to errors or weaknesses in their teaching methods that might be improved. Notably, instruction and feedback are intertwined, **(**Hattie and Timberley, (2007) and hence inseparable from assessment (Huang, 2016). While feedback is a teaching practice equally important, positive feedback practices have the power to initiate further action improving both teaching and learning (Binu, 2020).

However, it is worth mentioning that, although feedback is considered of high importance, it is often under-utilised (Pitt and Norton, 2017). However,precisely, in accounting teaching practices, feedback refers to a routinised behaviour consisting of many elements which are interconnected to one another, mainly mental activities involving step-by-step understanding of concepts (Sithole, 2018), consistently adherering to procedural rules requiring long-term memory, but needing an increased level of accuracy, mainly by making use of brain to critically think and solve complex tasks (McLeod, 2020). Evidently, the mentioned accounting key elements relate to cognitivism learning theory. It may also imply that, an effective feedback teaching practice chosen by an accounting lecturer be cognitively crafted, packed with critical thinking skills and classroom engagement, creating long-term memory to enhance the solving of complex tasks in addition to self-reflectiveness enhancing clarity and deep learning (Harry-Nana and Bosch, 2020). Additionally, effective engagement in giving feedback on accounting tasks, requires time consciousness to enhance the concurrent deep learning through cognitively based processes (Chen, Zhu, and Gong, 2017). In fact, the effectiveness of feedback as a teaching practice is not void of other cognitively influenced teaching practices, especially with student-centeredness. Concurrently harnessing feedback practices with other cognitive-based teaching practices, critical thinking, self-reflection, clarity, and student-centeredness, may add value to both teacher and student accordingly (Andrade, 2019). Relating feedback practices to other teaching practices may lead to understanding the research focus; how do accounting lecturers give feedback in their teaching practices? In this paper, we explore feedback accounting teaching practice with theoretical inclination, purpose/academic value, most importantly, awareness of the lecturer's knowledge and uses, as well as challenges.

Recent research shows that the dominant understanding of feedback in HE is viewed as constituting a lecturer providing comments to students in relation to his/her performance on a learning or assessment task (Gan, An, and Liu. 2021. Carless, 2015). Although feedback is viewed by many as a teacher's dominancy (teacher-centredness), this does not accentuate the teacher's position as the only feedback provider (Reynolds, 2013). Feedback should be understood as the whole classroom business; students give their experiences through engagements, while the teacher gives his/her experiences, too (Darling-Hammond, Hyler, Gardner, (2017). It becomes effective feedback-enhancing learning as students identify gapes and work towards strengthening them (Obilor, 2019). Further, it brings awareness to 'cues' from the teacher (Hattie, *et. al*. 2017). In the process, the teacher should be affirm students' work, instead of viewing feedback as always corrective sessions. Motivating students while

also creating an environment conducive to learning (Reynolds, 2013). Effective feedback practice addressing students' needs is user-friendly, transparent, and timely, simplified but content-rich, clearly straightforward, not ambiguous, inspiring, and motivational, void of complexities and confusion, objective than subjective and meant to boost self-esteem (Jaszczur, 2018).

Since feedback is a teaching practice, it may be well-informed to inquire how learning theories can inform the designing of feedback teaching practices in HE (Thomas, 2020). This is where Schunk, (2020) argues that the central purpose of learning theories is to improve teaching and that "effective teaching requires determining the best theoretical perspectives for the types of learning dealt with and their implications for teaching. Hence feedback practice is based on the level of cognitive processing required; therefore, strategies from different theoretical perspectives may be needed (Daffern, and Mackenzie, (2020). For example, tasks requiring a low degree of processing seem to be facilitated by strategies most frequently associated with a behavioural outlook. But tasks demanding high levels of processing are frequently best learned with strategies advanced by the constructivist perspective (Ertmer, (2013). In the accounting education context, feedback may not be generalised like in behaviourism which uses stimulus-response. Because feedback in accounting lessons experiences tasks requiring an increased level of processing, they are primarily associated with strategies having a stronger cognitive emphasis, and cognivist perspective (Ertmer, 2013). Hence cognitivism is highly aligned to feedback teaching practices of first-year accounting education.

Previously considered as a difficult issue by the HE Funding Council of England (2011), but feedback was not considered inappropriate or valueless. However, contemporary research by Ferguson, (2011) emphasises its value/purpose, arguing that it should be considered as a vital approach to facilitate students' development as independent learners should monitor, evaluate, and regulate their own learning. In support, but emphatically arguing, is the fact that, feedback is a great reinforcer for learning and achievement as it provides new information specifically related to the task or process of learning that fills a gap between what is understood and what is aimed to be understood, hence an effective part of learning (Mathew, 2020). Previous research by Hattie, *et al*., (2007) mentions that 'because it does not affect in a vacuum but as the second part after teaching or assessing' but also intertwined with instruction (Cherise, 2020). In fact, this also agrees with Cohen *et al.,* (2020), arguing that feedback should enhance the learning journey of a student because the journey requires feedback that is thoughtful,

relevant, and in-depth (Thurlings, *et al.,* 2013). However, it should be positive because positive feedback adds value to the students' progressive success, especially if it is packed with motivation that boosts the student's self-esteem, enhancing the psychologically creative power to excel (Syamsuddin, 2021).

Specifically, in accounting lessons, the value of feedback is embedded in what it contributes to learning through the practitioner's clarity, and critical thinking skills, enhancing the cognitive ability to solve complex problems, (Su1, Ricci, and Mnatsakanian, 2016). Notably, the power to enhance the transformation of students from one level of knowledge to the other by reducing mistakes, increasing abilities to think critically/better, and enhancing discarding low esteem (Joshua, Watson & Abdulkadir, 2017).

For this paper, in the accounting context, I want feedback to be viewed as a teaching practice that cognitively addresses previously misunderstood concepts in the classroom, enhancing the creation of a shift from one understanding of concepts to another, but timely, effectively, well detailed and clarity-packed to earn success in or outside the influences of various challenges.

1.4.2. Ways in which feedback is used

There are different ways in which feedback is used in accounting classes. (i) Individualized/personalized and scripted on manual marking of formative assessment feedback (Stone, 2018), (ii) focus group/classroom face-to-face discussion/engagement feedback (Fazza and Mahgoub, 2021). (iii) digitalized/electronically detailed/ICT-backed feedback (Seow and Wong, 2016). However, through literature, while converging to the specifics of the focus of this study, we explore ways in which first-year accounting lecturers may give feedback.

1.4.2.1 Using Individualised or personalised ways to give feedback

Accounting lecturers know that a classroom comprises of different individuals who participate and understand accounting concepts differently, hence performing in assessments like wise. This may inform how giving feedback during class or after assessments enhances performance. The use of formative assessments, as researched by (Stone, (2018), enhances giving individually crafted feedback, meeting individual needs on a question-by-question approach, while addressing each specific concept. This agrees with the notion of the model of feedback designed by Hattie, *et al*., (2007), posing a question: How am I going? (*What does the evidence*

tell me?). The teacher/student needs to measure their learning/teaching progress against evidence. Evidence is normally after a review of work done, usually formative assessments; hence, in accounting lessons, individual feedback is effective in improving students understanding of aspects needing close attention (Cherry and Block. 2020). In a student-centered set-up, the lecturer may allow each student's feedback to be heard in class. Since one student might not be the only one missing a concept, but the lecturer may capitalise on the opportunity and use feedback based on an individual problem, solving a common problem for the group. While introverts may need privacy, the lecturer may flexibly attend to such cases briefly in class or on personalized feedback consultations, hence improving individual students' performance (Cherry, *et. al*, 2020). Individualised feedback may be written on each missed concept on the assessment script (Peters, Körndle, and Narciss, 2017). However, the accounting concepts' interconnectedness is the reason why lecturers should encourage individual understanding of each step ahead.

The individually scripted or voice/video recorded feedback is tailor-made to alleviate the level of difficulty, while improving understanding and enhancing individual performance (Peters, *et al.,* 2017). In first-year, accounting learning, the level of difficulty increases with the volume of concepts; therefore, individualised feedback has the advantage of managing cognitive load through a scaffolding approach (Modise, 2016). For simplicity's sake, mastering the double entry basics may avoid the problem of ledger accounts and adjustments through journal entries before a trial balance. Therefore, through feedback, the lecturer may check student concepts mastering while allowing them to do the next task with less assistance, and then check the student once more until all concepts are mastered. The accounting lecturers are encouraged to identify such weaknesses early and give individual students a detailed written, and verbal form of feedback on a student-centered approach.

1.4.2.2 Using the focus group or classroom way to give feedback

First-year accounting students mark the beginning of training accountants. They become a focus group learning how to work out tasks as a team in classroom situations, and eventually at work. Another research by (Pitt, *et al.,* 2017) on using a focus group/cooperative learning to give feedback found that the lifelong learning of future accountants is enhanced. This idea is supported by (Kruger, 2020), who researched on giving feedback to introductory accounting courses and improving student's assessments by giving feedback through two-stage collaborative assessment, concluding that, feedback offers students the opportunity to become

active participants in the process, while harvesting the benefits of teamwork while also establishing their mistakes for improvement and future performance. Other various ways include a classroom set-up, after formative assessments, and during classroom presentations using ICT (Wong, and Yang, (2017). Feedback can be used in a classroom setup, as the whole group is seemingly pregnant with various concerns needing clarifications while learning unfolds. The teacher may engage with the group using the student-centered practices mentioned earlier on to engage the group and closely give feedback to the whole group. This teaching practice encourages feedback effectiveness to in a focus group (Darsih, 2018). Students may be arranged or arrange themselves into manageable groups to work on tasks in the classroom or outside. They should be ready to give feedback on a specific task as a group. Researched work of (Wong, *et al.,* 2017) emphasises that lecturers may draw from various contributions emerging from the group and use the same information combined with pedagogical knowledge to present an impacting feedback session. It may enhance equipping the whole group at once with the flexibility of follow-up improvements on a few missed concepts. But groups collaboratively contribute effectively if they are given opportunities to present and claim ownership of their work after mastering the complexity of the given tasks/concepts (Scager, Boonstra, Peeters, Vulperhorst, Wiegant, 2016). Accounting learning is about mastering concepts which are interconnected to give meaning out to complex tasks requiring using the brain to cognitively solve tasks cognitively. But how to give feedback to a group of accounting students in various geographic places is an exciting ICT way (Seow *et. al*., 2016).

1.4.2.3 Using the digitalised or ICT way to give feedback

Yet another contemporary theme**;** is blended- learning/hybrid- learning, a combination of in-person activities and digital tools, digital tools, and resources designed to deliver the best possible learning experience. The focus of the research on this theme is the use of learning tools used to support a variety to support various pedagogic purposes (Clay, 2020). ICT enhances peer- feedback while also evading the effects of teacher-centeredness and subject difficulty (Qhosola, 2016), in a variety of ways, including screencasts (Seow, *et, al*., 2016). As well as creativity to make it livelier but fun, as achieved by the Accounting Challenge (ACE), giving feedback to accounting students fun but motivating feedback (Seow, *et al.,* 2016);. feedback using digitalised systems takes the pre-recorded explanations that simplify the tasks on each concept. The success rating is high, as concluded by the ACE (Seow, *et, al*., 2016). The practice may also be in different languages; in South Africa (SA), it was a success at a

prestigious university when giving feedback recorded in local South African languages, an inclusive innovation earning success (Kew.*et al.*, 2014). Additionally, accounting lecturers may add online YouTube links or video recordings themselves and create downloadable links for students to use in their free time. This blended learning and feedback practice has been made familiar during the COVID-19 pandemic lockdown via Moodle Learning Management System at most SA universities. The advantage of the digitalised way of giving feedback is that students can keep a digitalised portfolio. The accounting lecturer may devise the use of digital portfolios or ePortfolios. They are carefully crafted presentations of a student's learning journey using digital artefacts as evidence of learning. The advantages included is that they are useful tools for enabling students to maintain a permanent record of their learning journey, and they provide practitioners with a readily accessible record of the student's self-assessment and reflections on their learning strategies (Victoria State Government, 2020).

1.4.3. Challenges with feedback

Literature informs that proper use of feedback, the heart of pedagogy (Kahu, 2013), does not exist void of challenges. Some of the challenges that have been identified affecting proper feedback include time availability for large groups/enrolments, lack of effective tutor-support, identifying students at risk and subject pedagogical knowledge. Notably, these challenges affect feedback practices differently, as it shall be demonstrated below.

1.4.3.1. Time

Lecturers have competing responsibilities as they must teach, mark large numbers of assessment scripts, research, and participate in university citizenship/leadership and community engagements. These responsibilities focus on individual portfolio building, and consume a lot of possible feedback time. Widely exacerbated by working with large enrolments, especially on assessments where individualised-scripted feedback practice is for effectiveness (Kew, *et al.*, 2014). Inadvertently, compromising the intended quality of feedback as personal advancement through portfolios seems to overtake the interests in quality- time for providing feedback (Lashuel, 2020, Essel, 2020). While individual attention suffers; equally, group feedback presentations suffer from quality-feedback as lecturers weigh time opportunity cost against personal advancement, leaving presentations incomplete and vague (Peters, *et al.*, (2017).

1.4.3.2 Tutor support

One of the mechanisms to provide student support in many universities is through tutor support. Tutor support is an intervention process of helping students help themselves, while assisting or guiding them to the point at which they become independent learners, no longer needing tutoring (Goetz, 2016). Importantly, these interventions are meant to better the educational experience of students within the higher education sector (Botes, Moreeng & Mosia, 2022). Previously experienced and well-qualified personnel were specialist tutors rich in subject content and pedagogical knowledge beyond compromise. They were meant to assist individuals as special education for the wealthy (Goetz, 2016). Currently, in universities wide, tutors giving feedback are just a level above the class they tutor. They are obviously inexperienced, lacking subject content aggravated by zero-pedagogical knowledge, and hence ineffective. Such challenges affect classroom success. Additionally, nowadays, both large and small groups need tutor support (Shiely and McCarthy, 2019). While specifics in mention, students lacking prior subject knowledge form a large part of the enrolment, posing a challenge to most first-year accounting lecturers hence the need for close attention when using tutors (Papageorgiou, *et al.,* 2019). Unfortunately, most institutions may be cost-conscious about using tutors, thereby creating a shortage, and increasing lecturers' facing of feedback challenges. This adds to other obvious challenges, substandard feedback by untrained and inexperienced tutors, and incomparable feedback skills far less than that of lecturers, impacting on the quality of feedback; hence lecturers are concerned about students' success.

1.4.3.3 Identification of students at risk

Further to tutor support, identifying at-risk introverts is an additional challenge to accounting lecturers (Lashuel, *et al.*, 2020). Large groups pose a challenge to lecturers as they may include introverted students who do not show up for feedback support. Thus, introverts' identification amongst large groups poses a concern to accounting lecturers, leading to assessment results surprises as they may not succeed. Regardless of the use of the individualised, focus group or the classroom way of giving feedback, coupled with ICT assistance, introverts, forming the bigger part of students at risk, may still not show up for help, because they are introverts (Holland and Raypole, 2021). This may be aggravated by a lack of skilled tutors and pedagogical content knowledge (Pompea, and Walker, (2017). Accounting lecturers may be limited in identifying them due to a lack of correct approaches to the task coupled with time shortage.

1.4.3.4 Pedagogical content knowledge (PCK)

Most accounting lecturers are practitioners from a different knowledge backgrounds coming into education (Pompea, *et al.,* 2017). They may have accounting content knowledge but not pedagogical knowledge aligned to the unlocking of specific concepts in giving feedback, leading to a lack of clarity (Segabutla, and Evans, 2019) and dissatisfaction (Xie, (2021). While accounting teaching practices are not for accounting practitioners but pedagogically informed faculty. Accounting practitioners may unintentionally assume the classroom is abreast of their teaching approaches, thereby adding an odd dimension to feedback practice as they lack pedagogically informed teaching skills, teaching experience, flexibility, classroom engagement approaches, clarity, student motivation, effective feedback practices and question answering techniques. In addition to pedagogically underdeveloped practitioner-lecturers, aggravated by institutional constraints in staff developments and high workloads (Gan, *et, al*., 2021), this takes a toll on feedback success in both individually scripted and group presentation feedback settings. It may also be worsened by old-tradition feedback practices that avoids technologically informed delivery (Boud and Molloy 2013).

1.5. RESEARCH METHODOLOGY

The paper's paradigm and design were a case study which adopted a qualitative research-based approach. The approach enhanced the gathering of rich detailed descriptions of lived experiences of the respondents as related to Stanley, *et al.,* (2015)'s previous research. The choice suited the study because the researcher sought to explore the feedback practices used by accounting lecturers and how they were used to enhance teaching. Qualitative data was collected from the respondents through interviews conducted via Microsoft Teams meetings *(due to COVID-19 restrictions).*

Three out of six first-year lecturers for the Bachelor of Commerce Accounting program participated. One out of the three, a novice male participant, holds a master's degree in accounting studies with five years of' experience, pseudo-named SS and Participant 1. The other two are also male doctorate degree holders in the same discipline, with 10 ten years, pseudo pseudo-named GG participant Participant 2,- and 15 -years of' experience, JJ, Participant 3. The three participants were purposefully selected from three separate campuses of a university in the Western Cape Province of South Africa. The three campuses, out of six campuses, were selected because of network accessibility for online meetings caused by

COVID-19 restrictions. Participants freely participated in this research using the semi-structured interviews, which allowed follow-up questions for clarity. Holistically, the researcher was interested in hearing how the participants described their feedback practices.

Data were analysed qualitatively using the inductive exploratory method, which Nassaji, (2015) describes as involving data exploration to identify recurring themes, patterns, or concepts, while describing and interpreting those approaches. The data generated from interviews were audio recorded, enhancing the rich formation of themes from continuously played audio voices as the researcher wrote notes creating the themes while double checking the written down information with the continuous playing of the audio responses, thereby creating two sources of information to base on. The process enhanced the gleaning of differences and similarities of the obtained data, as experienced by Ajayi, (2017). The themes which commonly emerged; were understanding of feedback, how feedback was used, and challenges in using feedback contributed to this research.

The researcher obtained ethical clearance from the university where the study was conducted (Faculty Ethics Committee Approval Reference Number: EFEC 10-9/2020). Permission was sought from the participants. The participants signed the agreement. In perpetuity, the protection of the respondents/participants' confidentiality in this qualitative research was upheld throughout the research process, just as recommended by (Kaiser, 2009). In advance, participants' had been made aware that participation had no obligations attached to signing the agreement forms; they were clearly made aware that they could withdraw their participation at any time they deemed necessary, as advised by Manti, and Licari, (2018). *Note: In adherence to ethical requirements, the names of lecturers were changed for anonymity.*

1.6. RESEARCH QUESTION

The study attempted to answer one major question: How do accounting lecturers use feedback in their teaching practices?

1.7 PRESENTATION OF FINDINGS

This exploratory study sought to find out how accounting lecturers use feedback as a teaching practice at a selected South African University. Given this aim, three first-year accounting lecturers of the same program from three different campuses of the selected university were considered as research participants through Microsoft Teams interviews. This enabled the researchers to tap into their practical experiences gained through involvement in the use of feedback practices. Drown from the interviews, found, were various aspects of feedback practices were being used, giving different impressions on the use of feedback practices. Thematically, these aspects formed into three themes: (i) the understanding of feedback; (ii) the use of feedback; (iii) the challenges experienced in giving feedback. In an endeavour to obtain responses of exploring accounting lecturer feedback practices, unfolding is the interpretation of each theme based on the responses from each participant will be discussed in the next section.

1.7.1 The understanding of feedback

According to literature, a clear understanding of feedback teaching practice is embedded in its role or ability to change the classroom understanding of concepts from undesirable to successful, but objectively (Carless, 2015, Hattie, *et al*., 2017, Darling-Hammond, *et al.,* 2017, Sithole, 2018, Gan, *et al.,* 2021). This is regardless of the ways used; personalised (Stone, 2018), focus group (Fazza, *et al.,* 2021), or digitalised (Seow, *et al.,* 2016) feedback practice. The bottom line, feedback teaching practice must be understood by practitioners. Based on the same premise, I wanted to know the participants' understanding of feedback practices, hence my direct question, 'What is your understanding of feedback teaching practices?' To which the first participant, SS, responded,

> '*I understand feedback practice as an assessment follow-up practice, mainly given by the teacher after marking students' scripts'*

Partly disagreeing with SS's, the second participant, JJ's understanding of feedback is found to be different, but linked to literature and in his own words said:

> *'My understanding of feedback practice is based on its purpose, ensuring clarity on previously misunderstood accounting concepts. I believe that the power of feedback corrects and avoids students repeating similar mistakes in preceding concepts or assessments.'*

In agreement with JJ, but contrary to SS, GG, the third participant, added that:

> *"Feedback is a teaching practice whose role enhances change of students' performance. Further, feedback is not only correcting students' mistakes, but enhances*

the addressing of wrongs attributed to my teaching practices unsuitably meeting students' learning styles. Therefore, I take it as a reflective opportunity to correct myself in the process of giving them feedback. But also, I understand it as a checking point for concepts suitability enhancing learning'

Interestingly, JJ and GG seem to differ from SS's understanding of feedback practices. However, it is found that both have different views benefiting the students. Their understanding of feedback practice and its importance surpasses mere assessment follow-up practice, as indicated by participant 1. Emphatic responses from JJ: a need to ensure clarity to improve students with previously misunderstood concepts, as well as a corrective measure to avoid students falling into the same pitfalls. Similarly, GG's understanding backs the same view as he stresses the point that feedback 's role enhances students' performance. But GG further stated in his understanding of feedback practices by stating that it's it is not only for the students' correction but considers it as also a reflective opportunity to correct himself through the process as well as considering it a barometer for concepts' suitability to advance learning. Both relate to student-centeredness as they endeavour to make students understand concepts through clarity and self-reflection, that which improves performance. However, SS is reserved.

1.7.2 The use of feedback

Academics differ in using feedback in their teaching sessions. Literature appreciates ways; face-to-face engagement (Fazza, *et al.*, 2021), manually scripted, on individually marked assessments (Stone, 2018), and electronically/ICT-backed approaches (Seow, *et al*., 2016). While feedback is meant to explain individually missed concepts for success , practitioner best practices may be expected to use effective feedback practices (Penn State University, 2017). Based on the same, I wanted to understand the participants' use of feedback practices; hence I asked the question, 'Which ways do you use to give feedback?'

A variety of responses included that from SS, who had this to say:

'*I only do face to -to-face group engagement feedback, but not so often.'*

Although SS is found to be partly aligned with the literature, he differs from other participants. JJ went the extra mile by saying:

'I dynamically use face-to-face group engagement for commonly suitable concepts, individual sessions for specific concepts and and ICT-backed approaches with pre-recorded videos and detailed notes, 'relevantly. Mainly because, using different ways

of feedback enhances students' levels of understanding through thoroughness and clarity.

Seemingly, GG shares similar sentiments with JJ but different from SS as GG mentions, that:

'I use group engagements that enhances classroom participation. I found face to face groups encouraging the majority to work in small groups assisting each other before my class presentations. My use of group presentation hybrids with ICT-backed with downloadable recorded videos packed with detailed notes accessible on the university Learning Management System (Moodle). In addition, I use individualised feedback on scripted formative assessments allowing individualised feedback sessions utilised through the time-tabled feedback session in my office (consultation)'

Feedback practising choices differ, and the depth of usage varies amongst academics. Even not using feedback practice is a choice. Interestingly found is that, JJ and GG are found enthusiastically sharing some similar understanding in the use of feedback practices; contrarily, SS shows less interest.

1.7.3 Challenges experienced in giving feedback

Accounting feedback practices, like any other teaching practice, have challenges**.** Commonly coined challenges experienced by accounting lecturers, lack of sufficient time to explain long procedural tasks, aggravated by another challenge: tutor-support. But large enrolments do incubate many students at-risk students who are not easily identifiable. This is worsened by yet another challenge: the lecturer's lack of pedagogical content knowledge (Delgado-Rebolledo and Zakaryan, (2019) that demands more cognitively informed feedback practices (Sithole, *et al.,* 2017). Considering such challenges, I sought to explore what challenges are experienced by other academics in giving feedback to accounting students and asked a question; 'what are the challenges you experience in your feedback practices, and how do you deal with them? SS answered:

'*Time is always a problem for me to allocate detailed feedback sessions.*

I found that responses from both JJ and GG were all agreeing with SS, specifically on time. But JJ mentioned more than just time as he went further to say,

"*Time is a challenge against my intended quality delivery on individualised-scripted feedback after assessments mainly due to large enrolments. Lack of tutor support on marking large numbers of scripts as well as giving quality feedback after assessments, intertwined with identification of students at risk worsens my feedback challenges.*

However, I capitalise on any available opportunity including forming small tutorial groups, give more clarity with creativity on all aspects on feedback lessons.'

In agreement, GG, added, that:

'*Large groups are a challenge to give feedback, especially on identifying at risk students. Furthermore, on assessments, time is not available to give feedback individually on scripts for clarity. It is difficult to give feedback to the group without tutor-support. First years lack ICT knowledge to research on their own. Considering this, I always address such challenges by not using the same feedback practice because it may be boring modern students, hence I turn to digital means of giving feedback.'*

The interesting experience found shows that, they all differed in some way. SS's responses are too brief as compared to JJ and GGG. But, even so, JJ sticks to reiterating on clarity while GG emphasises dynamism and flexibility to suit the accounting concept of the day. Similarly, they all have some understanding of feedback as per literature, but it is found that their levels of interest differ. Maybe experience is the best teacher. SS has less experience (five years) compared to JJ and GG, who both have clocked more than ten years and hold doctorates in the accounting discipline while SS holds only a master's degree. Further on similarities, common challenges emerge inclined to large enrolments and lack of tutor support in addition to time. But it is found that JJ's perseverance with ambition on clarifying concepts in his feedback practices is maintained, while GG capitalises on ICT to motivate students of this generation, but there is no innovation from SS to address time challenges. Interestingly, it is found that JJ and GG's feedback practices are teacher-centered on addressing challenges as they principally agree on innovation to address them, while practically differing from SS, who remained silent. It is his choice of practice.

1.8 ANALYSIS OF FINDINGS AND DISCUSSION

1.8.1 *Understanding of feedback practices –*

Generally, faculty's clear understanding of feedback teaching practices should be found in the evidence of their desire and endeavour to satisfy its role, improving the classroom understanding of concepts successfully (Ganimian, Vegas, and Hess, 2022). The levels of understanding cannot be quantified as they differ among faculties/lecturers. In this research, I found that some participants are more elaborative than others. Participants' understanding

inclined to the purpose and power of feedback, lead to students' success as they are more progressive instead of merely presenting feedback after assessments. In addition to the role played by feedback practice enhancing students' success, a reflective experience improves the lecturer's own teaching styles. One out of three participants showed limited understanding of the purpose/role served by feedback as he considers it an after-assessment practice (Care, Kim, Vista, and Anderson, 2018). Participant 2 adheres to clarity as the purpose that produces success (Lim, 2020), while participant 3 is further detailed in his understanding that feedback improves his teaching styles too. This research found that the participants are a mixed basket to learn from. Based on experience, participant 1 has the narrowest understanding, contrary to literature, which clearly shows that feedback is not only for correction of assessment, but it is an ongoing practice in the classroom. The more experienced accounting lecturers, participants 2 and 3, went further to reveal the necessary role with zeal and resilience as they align with literature. This research found that the understanding of feedback amongst lectures, even at the same institution, varies. Commonly close to literature, the experienced lecturers prove the point, while less experienced participants' responses hide information.

1.8.2. Ways used

Reference to the research question "How do accounting lecturers use feedback in their teaching practices?" Contextually, recent research shows a variety; individualised/personalised (Stone, 2018), focus group/classroom (Fazza, *et al.,* 2021), digitaliszed/ICT-based **(**Agostini., Galati and Gastaldi, 2020**),** detailed/scripted and electronically presented **(**Annika, 2020**),** and face-to to-face in-classroom discussion/engagement (Wong, *et. al*., (2017). Surprisingly, in this research, only a few emerged; individualised, digitalised and classroom-based feedback practices. Analytically, two out of three respondents use similar practices with teacher-centeredness in different ways. This is evidenced by deep pockets of classroom engagements that encourage critical thinking and self-reflection, presented with digitalised based feedback suiting the technological world. In fact, the divergence from this research findings shows that accounting lecturers chose to differ in their feedback practices. One out of three has a teacher-centered feedback-less practice. In the absence of the willingness to give feedback, there is limited success, and concepts lack feedback clarity, demotivating the learning process. Avoiding the use of technology discourages innovation in this digitalising world. While some are not changing with technology, others do, burying old-fashioned-ness. Of course, modern practices are adaptive to others, while some seem to have a high propensity to traditional

practices. This research found that two participants against one were *non-domineering* in their use of feedback practices. While also one out of three participants flexibly choose no feedback practices. While the other two resonate to with the wide research. I found participant 1 not aligned with literature, mostly to first-year accounting education. The subject needs effective feedback practices with student-centeredness. However, regardless of contrasts, it is found that, each participant seemed comfortable with their status of feedback practices.

1.8.3. Challenges

Literature reveals that teacher content knowledge, time, tutor support and identification of students at risk are the most experienced challenges connected to feedback practices (Delgado-Rebolledo, *et al.,* (2019). Based on this premise, participants commonly agreed to facing time challenge. However, distinctly, the two experienced lecturers were creative enough to innovate the least available resource, time, to keep the ball rolling, while the least experienced one was silent on this aspect. Maybe having little experience is a limitation. This is evidenced by the lack of realisation that large groups need tutor support, and obviously a researched challenge hereby experienced by the other two participants. The other two went further, mentioning yet another challenge: identifying at-risk students. It is found that, they both show the responsibility to deter poor performance but could be limited by yet another challenge which they both could not mention, subject pedagogical content knowledge (PCK). It is found that the PCK aspect and, identifying at-risk students are lacking (Coe, Aloisi, Higgins, Major, 2014, Pompea,.*et al.,* 2017). Both have content knowledge but not the pedagogical knowledge. This is supported by the concept of PCK developed by Lee Shulman in the mid-1980s. He argued that, on top of subject knowledge and general pedagogical skills, teachers must know how to teach topics in ways that learners can understand. So they need to know what makes learning specific topics easy or difficult. This includes appreciating students' preconceptions and knowing the best strategies to address any misconceptions. In fact, the ability to identify the students' preconceptions is the ability to identify those at academic risk (Tan, Lim, & Manalo, 2017).

The capsulation of the key aspects on my findings linked to the lecturers' understanding of feedback practices, ways used, and the challenges experienced by the lecturers, revealed that some cognitivism learning theory had varying degrees of application. Two out of three lecturers are found to be mixing feedback practices embracing cognitivism as they are student centered

(SC). While one out of three, teacher centered oriented lecturer has no clear trace of cognitively creating his feedback to the students. It is found to be negatively contributing to compromised performance. Teacher-centeredness has been found in the literature discouraging thinking. Especially in accounting education where critical thinking skills enhancing long term memory, ability to solve complex tasks and memory retention, which are all cognitivism key elements commonly found in accounting education. Most participants in this research are found compliant to cognitivism learning theory.

1.9. CONCLUSIONS

Based on the literature and responses revealing a wider range of feedback practices, one can conclude that feedback practices are narrowly applied. Although the three participants came from different campuses of the same university, their understanding, uses, and challenges experienced in feedback practices are different. Based on the analysis and findings, the results drawn from one university may not represent other universities. Hence further research, including other universities, is necessary. Interwoven teaching practices succeed in the presence of effective feedback practices. Therefore, accounting lecturers should widen their application of feedback practices through peer-evaluation to keep abreast of current practices. Additionally, they should keep current with technology in their feedback practices than being outdated in this fast-changing world. They should increase their knowledge of feedback practices by attending relevant workshops, collaborating, and, in addition to showing personal resilience. The key point is taking the extra mile in self-improvement and widening peer evaluation, and personal resilience enhances lecturers' feedback practices. It leads to feedback teaching practice success, especially aspects of solving complex accounting tasks that demand more cognition. Therefore, lecturers should take it with an improved focus as they design the best feedback practices of the day. This article recommends progressive research.

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CHAPTER 4

CONCLUSION AND SYNTHESIS

1.1 INTRODUCTION

The literature on accounting teaching practices is limited to mere or /general teaching practices. This explains that little has been made known about accounting education teaching practices *per se* (Ngwenya & Arek-Bawa, 2022). However, this does not dilute the existence of the teaching practices in the same discipline and subject-specific, accounting. Specifically, teaching practices affecting success, that is, besides the traditional approach (TC), are seemingly more popular to with other accounting lecturers than students (Pereira and Sithole (2020). When compared, to the more acceptable, SC approach is preferred by accounting students of today (Pereira, *et .al*. 2020). Previous studies indicated that TC practices were the most popular way of teaching accounting (Hlongwane, Ngwenya & Ndovela, 2020). Contrary to this claim, recent findings on SC teaching practices encouraging students cognitively: creative thinking, critical thinking, self-reflection, problem-solving skills (Ruutmann, 2019), innovation innovation-driven inclusivity (York, 2022), memorising, understanding and metacognition (Myers, 2018), feedback (Singh, 2022), and clarity (Maddock and Maroun, 2021). Importantly, as emphasised by Joseph, (2022), that education becomes a more shared experience between the instructor and the students, and between the students, themselves and students tend to be more interested in learning (motivated) when they can interact with one another and participate actively in their own education. In fact, this enhances students' motivation as compared to the TC approach, which encourages dropouts and compromised through-put rates (Joseph, 2022).

This research sought to explore the teaching practices used by accounting lecturers at a particular South African university. Literature presented various mentioned teaching practices in general. However, interviews excavated revealed the common teaching practices at this institution of higher learning. Through a thematic approach, findings led to conclude that accounting lecturers differ in the understanding and uses of teaching practices as well as in preferences for feedback practices. In the process of achieving the aim of the study, two objectives were pursued: (i) to determine the accounting lecturers' teaching practices at a higher education institution and (ii) to explore accounting lecturers' use of feedback as a teaching practice

1.2 ACHIEVING THE AIM AND OBJECTIVES OF THE STUDY

1.2.1 Objectives

(i) To determine the accounting lecturers' teaching practices at a higher education institution

In the endeavour to explore on the research question: what are the accounting lecturers' teaching practices at a higher education institution? The focal objective here was to learn more about the accounting lecturers teaching practices at a chosen higher education institution. Through interviews, the set of questions asked drew various responses. In the analysis of responses, I discovered that, accounting lecturers' s understanding and use of teaching practices differed from one participant to the other. While some of them were similar but were differently practised. I also learned that lecturers' perceptions, tastes, and preferences differ from one entity to the other. One out of the three participants used the traditional TC practices, while the others used the modern SC practices. But, amazingly, among the SC practitioners, one is flexible depending on the concepts and objectives to be achieved. That is what drives his personal practice as he seldomly uses both practices found in both approaches (TC & SC) to teach his accounting students. These findings point out that if all the three differ, either widely or narrowly, while in the same university, it might also mean that other universities might have a similar practitioners traits, but the responses enhanced the researcher to recommend separate research regarding practices at a wider spectrum than one university

(ii) To explore accounting lecturers' use of feedback as a teaching practice in the endeavour to explore on the research question

While exploring on the research question: How do accounting lecturers use feedback as a teaching practice? Firstly, I ensured their understanding of feedback as a teaching practice by engaging in interviews with the participants. In addition, the responses informed me that all of the participants know what feedback teaching practices are; but I also achieved clarity on their different willingness to use feedback as a teaching practice. The participants know what feedback teaching practices are; but I also clarified their different willingness to use feedback as a teaching practice. Understanding that some lecturers need to practice feedback perpetually on every step as they teach assisted me in concluding that there is some understanding and use

of feedback in accounting education. But one out of three differed. I realised that feedback choices and preferences differ from one faculty member to another. Going through the analysis of feedback teaching practices' responses. I also found out that literature about feedback practices may be wide, but not all practices are used, practitioners choices also vary.

1.2.2 Aim of the study

Through two related articles, one focusing on exploring the accounting teaching practices of lecturers at a higher education institution: a particular case at a South African university. The one focusing on exploring the use of feedback as a teaching practice, but with a specific focus on a case of a South African university. The common aim was to explore the teaching practices used by accounting lecturers, including the understanding and use of feedback as a teaching practice. The study achieved its aim through the analysis of findings based on the practical participation of the three participants. The researcher acknowledges the understanding that, generally, the literature on teaching practices is wide, but at this university, research proves that some of the teaching practices are actively practised while others are not. In addition, the study achieved its aim through the comparison of responses proving that teaching practices are chosen according to to preference. Some lectures chose not to give feedback to students as they followed the TC approach of practiceces, while others on the SC approach of teaching practices gave it with successfully.

1.3 SYNOPSIS OF THE 2 ARTICLES

1.3.1 Article 1 Titled:-

Exploring the accounting teaching practices of lecturers in a higher education institution. A case at a South African university

1.3.1.1 Introduction

Indeed, curiosity may *harm*, but the satisfaction of acquiring knowledge is worth it *(The Titusville Herald*," 1912). In the academia, knowledge is power, but only if you use it (Stankovich, 2020, Winfield, 2018).). Therefore, thirst accelerates the endeavour to investigate or explore to quench it. This research explores the teaching practices to answer the question: What are the accounting lecturers' teaching practices at a higher education institution? The research was conveniently done to satisfy the objective that determined the accounting lecturers' teaching practices at a higher education institution. This was done to discover

knowledge which may answer to why there is perpetual underperformance of first-year accounting students in general, but focally at a South African university.

1.3.1.2 Method

The research was conducted through Microsoft Teams interviews. Three participants sharing the same subject of an undergraduate programme in the same university were conveniently selected in this qualitative, inductive exploratory research. The hand-scripted and audio audio-recorded generated data were analysed. Richly emerging themes: teacher-centeredness, student-centeredness, teaching with clarity, giving feedback, classroom management and the use of ICT, were drawn from the two sources of information with differences as well as similarities as previously experienced by Ajayi, (2017) but also researched by the University of Fort Hare, (2021). This enhanced some rich analysis, and discussions culminating with results.

1.3.1.3 Results

The aim of this article is to determine the accounting lecturers' teaching practices at a South African higher education institution. It is a fact that teaching practices are a set of beliefs acceptable to lecturers (Guerra, & Wubbena, 2017). Literature reveals that they are various, but this research found out that accounting lecturers at this university used a few which suit them. Differently, yet maybe in the same or different approach, lecturers proved to be practising as they wished. One participant was found to be enjoying the TC approach, while the other practices the SC approach and yet one more practices a mixture of approaches in his teaching practices. In fact, findings from this qualitative exploratory research also found that out of the three lecturers teaching practices experienced similarities and differences. Factually aggregable is that academics differed in practice, but appreciable should success be realised (Dos Santos, 2019). But However, importantly, the results of this research are limited to the teaching practices, not assessment. Therefore, separate research specifically focusing on student success needs to be done to reach some rationale.

1.3.1.4 Research significance

Accounting education evolves. This research brings awareness for to new practices that accounting lecturers might not be using currently. New teaching practices are developing perpetually. Teaching and learning is a continuous project (Douglass, Halle, and Tout, 2019). The significance of this research also bodes well in equipping accounting lecturers with teaching practices that may bring success in the classroom (Resilient Educator, 2020). The university curriculum developers may influence change to acceptable teaching practices to avert the current perpetual poor performance. This research may equip both lecturers and students to check their current accounting education if it relates to what research excavated on teaching practices that bring a difference. Further research building on this research may improve what needs to be done. Precisely, this research may contribute to the development of academics, improving student success, and enhancing institutional curriculum development.

1.3.1.5 Key facts from this paper

(i) Not all academics use the same teaching practices at the same time. Teaching practices are academic beliefs followed by those who choose to fall in that school of thought. In this research, TC and SC are given examples of the teaching practices approaches that lecturers may relate to.
(ii) There is a shift from traditional (TC) to modern (SC) (Hilger, 2019).
(iii) Teaching practices suitable for accounting education are mostly aligned to cognitivism (Abeysekera and, Indra, 2017).
(iv) Research results from one institution does not represent many others, even within the province. Therefore, more research is needed regionally/nationally to bring more informed *judgement.*

1.3.1.6 Discussion

Teaching practices drive learning. The classroom is motivational if the practices are generating success. Although literature reveals that some teaching practices (TC) may have shortcomings, they are still seen differently by users. Some lecturers use the SC approach, while some mix both depending on topics, objectives and concepts learning. It should be recommended that those who inclined to TC should learn how to mix with the SC approach for classroom fairness and success. The overall conclusion is that accounting lecturers of the first-years should desire to learn more about relevant teaching practices. While the recommendation is that they should

interact, and collaborate on ideas to gain information and knowledge for better practices. This may contribute to the averting of the current perpetual underperformance.

1.3.2 Article 2 Titled:-

Exploring Accounting lecturers' use of feedback as a teaching practice: A case of a South African University

1.3.2.1 Introduction

When a teaching and learning activity unfolds, a two-way set of responses motivate the classroom (Peng, 2021). An academic activity is a well-planned series of events taking place to enhance learning processes (Barnes, 2022). However, during the learning process, some concepts are misunderstood. These aspects result in negative assessments results. Nevertheless, responses in the process of learning take the twist of feedback. Feedback is then understood by researchers as more complex and perpetual than periodic (Schwarz, 2022). But when given continuously, routinised, it becomes a practice (Steadman, 2018). In accounting education, concepts are challenging to teach and learn; hence the continuously need of for feedback for clarity and deep understanding to solve complex tasks require the employment of cognitive effort (Dörner, & Funke, 2017). However, accounting tasks require long-term memory which is created by instilling critical thinking skills through the perpetual practice of the same, including memorisation (Ismail, Muhammad, Omar, Shanmugam, & Rajoo, 2022). In fact, cognitivism elements go hand in hand with the teaching and learning of accounting (Khemiri, 2021).

1.3.2.2 Method

Through Microsoft Teams interviews, this exploratory research was conducted. Three participants were conveniently selected to determine the understanding, use, and the challenges experienced in their feedback practices at the same institution of higher learning. Through this qualitative, inductive exploratory research, hand-scripted and audio audio-recorded data were collected and analysed. Emerging themes: the understanding of feedback; (ii) the use of feedback; (iii) the challenges experienced in giving feedback, clearly formed. Through these themes, the analysis enhanced the results.

1.3.2.3 Results

The aim of this article was to explore on how accounting lecturers use feedback as a teaching practice at a selected South African University. Factually, teaching practices are faculty faculty-acceptable choices based on individual beliefs and attitudes. In accounting education, feedback is viewed as a teaching practice that unlocks the understanding of complex tasks (Sayeski, Hamilton-Jones, Cutler, Earle, & Husney, 2017). Surprisingly, in this research, I found out that some of the lecturers who are teacher-centered do not give feedback. They expect students to revise the work on their own. Interestingly, some desire to bring clarity through feedback as a teaching practice without compromise. Although However, literature reveals that there are many ways of giving feedback. Findings from this descriptive, qualitative exploratory research suggest that lecturers' feedback teaching practices vary, less than expected but satisfactorily suiting them as individuals. Importantly, the results of this research are limited to feedback teaching practice inclusive of feedback on assessment. However, separate research specifically focussing on assessment feedback needs to be done objectively. In fact, feedback as a teaching practice is not fully utilized at this university. However, the results from one institution to the other varies. More research needs to be done at other institutions in the same country.

1.3.2.4 Research significance

Changing times are dynamic. Feedback practices in accounting education are well-researched. This research emphasis is to conscientize current and future accounting lecturers the importance of having the understanding and using of feedback in their teaching practices. It also shades some light to students with regards to accounting lecturers' use of feedback as a teaching practice for clarity that enhances their understanding of concepts. For success, accounting students should also gain from other teaching practices coming together with feedback, critical thinking skills, metacognition, inclusivity, and self-reflective skills packed with motivation which are commonly evident in the student-centeredness approach of teaching practices. Curriculum developers may also gain from this study. The fact that among the three participants, only two use feedback but minimally. This indicates that similar situations are common with other institutions. In addition, to improve the success rates of TC practitioners, further attention is needed.

1.3.2.5 Key facts from this paper

(i) Accounting lecturers differ in the use of feedback teaching practices.

(ii) Feedback teaching practice is mostly practised by those lecturers who are student student-centered and less by the teacher-centered practitioners.

(iii) Although there are many ways of giving feedback, few are utilised, mainly by the accounting lecturers at this university.

(iv) Feedback teaching practice, just like other teaching practices, critical thinking skills, self-reflectiveness, metacognition, to mention but a few, are cognitivism related and, therefore, suitable for accounting education.

(v) Research results from one institution does not represent others. More research is needed regionally and/or /nationally to bring more informed judgement.

1.3.2.6 Discussion

Teaching practices drive learning. Feedback teaching practice is supposed to be motivational (Gan, An, and Liu (2021). Although literature reveals that some teaching practices have shortcomings in relation to feedback (Selvaraj and, Azman, (2020), users still see them differently. Some accounting lecturers use the SC approach, while others mix both depending on the topics, objectives, and concepts to be taught. It should be recommended that those who are inclined to TC should learn how to mix with the SC approach for classroom fairness and success. Because feedback based on SC is found more beneficial as it brings more learning depth, clarity and motivation to the students than the TC, which is not open for more discussions and clarity, hence narrow and irrelevant to first-year accounting students' understanding (Pereira, and Sithole, 2020). The overall conclusion is that accounting lecturers of at the first-year level should desire to learn more about relevant teaching practices. While the recommendation is that they should interact, and collaborate on ideas to gain information and knowledge for better practices. This may contribute to the averting of the current perpetual underperformance. The differences in the uses and understanding are an additional challenge on their own. It is an indicator of poor academic collaboration, lack of workshops and maybe much of personal centeredness (Straub and Ehmke, 2021).

While some are interactive but may use fewer, yet satisfactorily, feedback practices as compared to literature yet satisfactorily. Findings suggest that such differences may have been

influenced by challenges which may have certain implications on the accounting teaching and learning process. Research participants highlighted various challenges impacting on their practice. Students' prior knowledge, high enrolments, lack of students participation, staff development workshops, resources, but commonly, time as they are busy building their portfolios. The point remains that they have less time for thorough feedback; hence performance may be compromised (Gnepp, Klayman, Williamson, & Barlas, 2020). The recommendation is that they need to prioritise giving feedback as the main academic project enhancing self-development with success (Barnard, 2022).

1.4. CONCLUDING SUMMARY

This study endeavoured to explore the accounting teaching practices used by university lecturers. Cognitivism learning theory informed this study. Through two academic articles, this study was formed. Article one's focus was Exploring the accounting teaching practices of lecturers in a higher education institution: A case at a South African university, and article two focused on Exploring Accounting lecturers' use of feedback teaching practice: A case of a South African University. Cognitivism is based on the use of the brain to solve complex tasks, especially the procedural ones demanding accuracy accentuated by long-term memory. Accounting is procedural, with complex tasks cognitively solvable. Based on the themes that emerged from the qualitative data, the experiences, and perceptions of accounting lecturers indicate that accounting teaching practices, including feedback teaching practices, are valuable constructs of the practical teaching component of the first-year university accounting education. While considering that success in teaching is informed by the effectiveness of the chosen practice. Harnessing the practices of choice with feedback teaching practices enhances clarity. Accounting education needs perpetual clarity to suit its complex nature. Clarity on complex tasks creates success while instilling lasting memory to solve accounting tasks. The inclination to use more teaching practices immersed with innovation drives success. Therefore, the crafting of practices enveloping reflective thinking, ICT enriched by student-centred practices yields success. Accounting lecturers should widen up their use of teaching practices.

This study has shown that accounting lecturers are not fully utilising the available teaching practices. The use of feedback teaching practices is also found in lacking among other lecturers. They should be encouraged to completely immerse their teaching practices pedagogically complete. Accounting education demands pedagogically informed lecturers for effectiveness.

1.5 REFLECTIONS AND LESSONS LEARNT

Literature is vocal on teaching practices. Differentiating the TC and the ST with enough to learn. The barrier is a lack of interest in changing from one approach to another. Some accounting lecturers may feel uncomfortable doing things differently, hence self-retardation. Teaching practices are evolving. Traditional methods are evaporating with time. Change is imminent with in this technologically changing world. The lesson to be learnt includes flexibility to learn from others and implementing the knowledge differently. The fact is that one gains more if one is eager to learn daily.

1.6 LIMITATIONS

The limitation of this study is that some of the accounting lecturers at this higher learning institution do not consider the obligation to pedagogical content knowledge (PCK), while some are well versed in it. One institution may not reflect common practices in the province or in other universities. Therefore, more research on a wider spectrum may be needed.

1.7 POSSIBILITIES FOR FUTURE RESEARCH

Teaching practices remain abstract unless implemented. Future research should focus on how accounting lecturers can be encouraged to use teaching practices. This may be archieved through researchers willing to combine their research with practice. Research may include the twist of workshops embedded in critical thinking skills, self-reflection, innovations and inclusivity, as well as many other student-centered practices encouraging cognitive applications.

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APPENDICES

APPENDIX C : APPLICATION FOR TITLE REGISTRATION

UNIVERSITY OF THE FREE STATE
UNIVERSITEIT VAN DIE VRYSTAAT
YUNIVESITHI YA FREISTATA
UFS UV

Postgraduate Office
Faculty of Education

Room 16
Winkie Direko Building
Faculty of Education
University of the Free State
P.O. Box 339
Bloemfontein 9300
South Africa

T: +27(0)51 401 3651

www.ufs.ac.za
Duvenhagecs@ufs.ac.za

16 August 2019

APPLICATION FOR TITLE REGISTRATION

Applicant: Moyo, GN
Student Number: 2010152888
Discipline: Higher Education Studies
Study Code: Masters (EDHE8900)

Dear Mr Moyo

Your registered title is as follows: "Exploring the teaching and learning of accounting: A case study of a South African university"

All of the best with your study.

Yours sincerely,

Prof Jan Nieuwenhuis
Chair: CTR committee

Ms CS Duvenhage
Secretary: CTR committee

APPENDIX D : ETHICAL PERMISSION APPLICATION PROCESS

MOYO GN Ethical application2
Yahoo/Sent

Great Ndaba <greatndaba@yahoo.com>

To: Hester Burger

Tue, Jun 30, 2020 at 2:47 AM

Dear Dr. H Burger

Attached, please find my application forms as stated above.

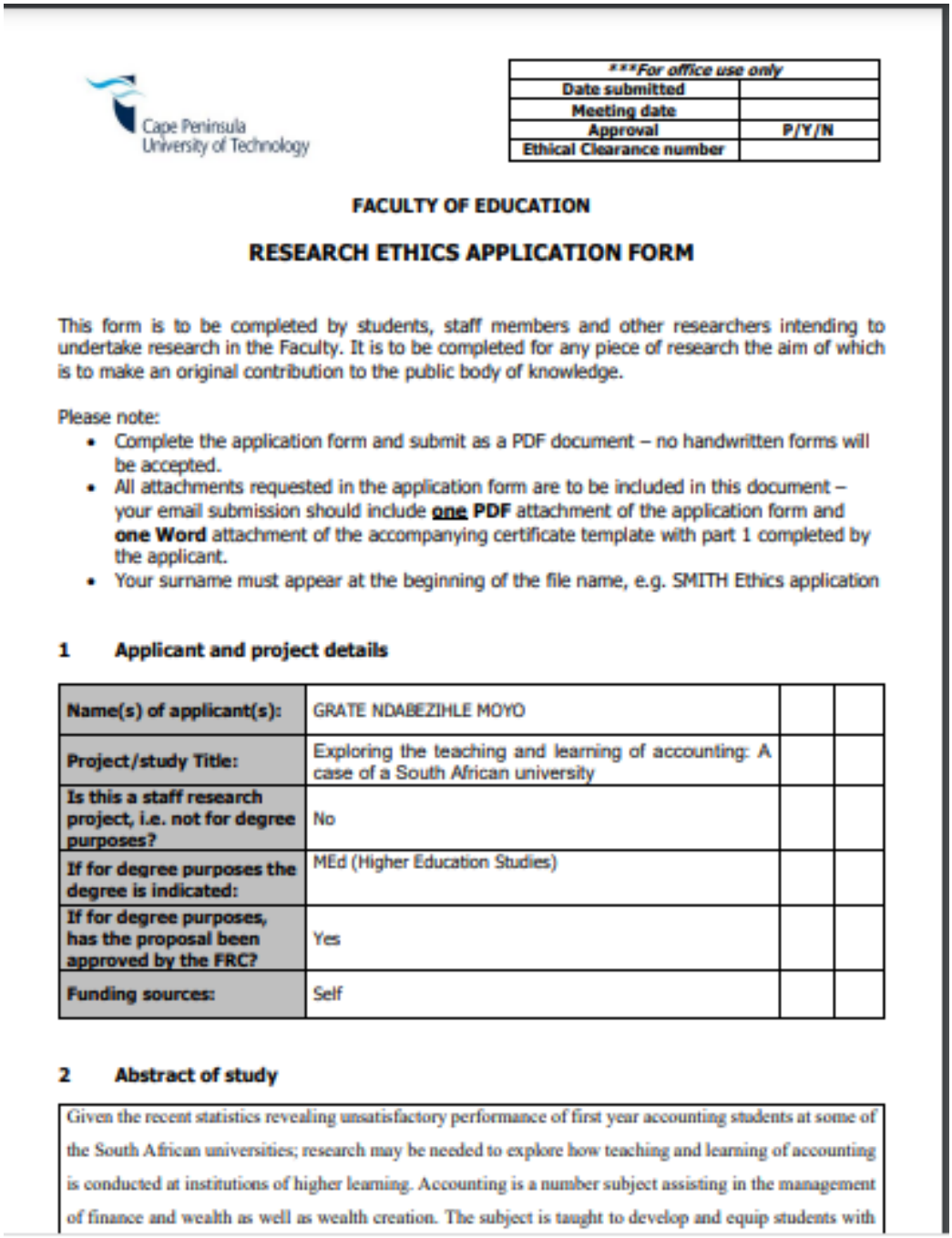
I hope all is in order and may hear from you at your earliest convenience.

Kind regards

Grate Moyo

Download all attachments as a zip file

APPENDIX E : RESEARCH ETHICS APPLICATION FORM



Cape Peninsula University of Technology

***For office use only	
Date submitted	
Meeting date	
Approval	P/Y/N
Ethical Clearance number	

FACULTY OF EDUCATION

RESEARCH ETHICS APPLICATION FORM

This form is to be completed by students, staff members and other researchers intending to undertake research in the Faculty. It is to be completed for any piece of research the aim of which is to make an original contribution to the public body of knowledge.

Please note:

- Complete the application form and submit as a PDF document – no handwritten forms will be accepted.
- All attachments requested in the application form are to be included in this document – your email submission should include **one PDF** attachment of the application form and **one Word** attachment of the accompanying certificate template with part 1 completed by the applicant.
- Your surname must appear at the beginning of the file name, e.g. SMITH Ethics application

1 Applicant and project details

Name(s) of applicant(s):	GRATE NDABEZIHLE MOYO		
Project/study Title:	Exploring the teaching and learning of accounting: A case of a South African university		
Is this a staff research project, i.e. not for degree purposes?	No		
If for degree purposes the degree is indicated:	MEd (Higher Education Studies)		
If for degree purposes, has the proposal been approved by the FRC?	Yes		
Funding sources:	Self		

2 Abstract of study

Given the recent statistics revealing unsatisfactory performance of first year accounting students at some of the South African universities; research may be needed to explore how teaching and learning of accounting is conducted at institutions of higher learning. Accounting is a number subject assisting in the management of finance and wealth as well as wealth creation. The subject is taught to develop and equip students with

MOYO GN Ethics A....pdf

3 Ethical considerations specific to the intended study/project

Provide explicit and concise answers to the following questions:

3.1 Sampling: How will you recruit participants?
30 students from all three accounting classes will be purposeful selected.
Is there any possibility that participants might feel coerced to take part and if so how can you manage this issue?
No. There is no coercing of participants, participants are randomly picked. They will be given the understanding that its not a forced participation. They can withdraw at any time they feel they are not comfortable anymore.

3.2 How will participants be made aware of what is involved in the research [prior to, during and after data collection]?
Participants will receive letters of invitation fully explaining their expected part, prior to the data collection

3.3 How will you ensure that participants really do understand their rights?
Participants will be given the freedom, transparency and non-inducing letters requesting participation without fear or strings attached the freedom to ask any arising questions before and during the data collection without fear.

3.4 How will you collect data?
Data will be collected using:
3.4.1. lesson observations (zoom/teams dues to COVID-19)
3.4.2. Lecturers interviewing (zoom/teams dues to COVID-19)
3.4.3. Students interviewing (zoom/teams dues to COVID-19)
3.4.4. Document analysis, including subject guides, assessments, sample of assessments etc.

Attach your data collection instrument(s) to the end of this document.

3.5 Is there a risk of harm to participants, to the participants' community, to the researcher/s, to the research community or to the University? If so how will these risks be managed?
There is no harm to participants, participants' community, to the researchers/s, to the research community or to the university.

3.6 What plans do you have for managing the confidentiality and anonymity of participants in this study?
The signing of a confidentiality document may be used if the university (CPUT) accepts my request for its use.

3.7 Are there any potential conflicts of interest for you in undertaking this study?
None

3.8 How will the findings be used on completion of the study?
The findings will be used to write the thesis/articles for the intended programme of learning

3.9 Does this work raise any other ethical issues and if so, how will you manage these?
No

3.10 What training or experience do you bring to the project that will enable you to recognise and manage the potential ethical issues mentioned above?
I have gone through several workshops related to ethical issues. This is my first research project, my current supervisors have given me guidance and will continue to provide guidance and assistance on all ethical matters and other areas too

APPENDIX F : PERMISSION LETTER

Cape Peninsula University of Technology

Office of the Deputy Vice Chancellor:
Research, Technology Innovation & Partnerships
Bellville Campus
P O Box 1906
Bellville 7535
Tel: 021-9596242
Email: PHAHODD@cput.ac.za

14 July 2020

Grate Ndabezihle Moyo
MEd (Higher Education Studies)
Cost and Management Accounting
University of Free Sate (UFS)

Dear Grate Moyo

RE: PERMISSION TO CONDUCT RESEARCH AT CPUT

The Institutional Ethics Committee received your application entitled: "*Exploring the teaching and learning of accounting: A case of a South African university*." together with the dossier of supporting documents.

Faculty Ethics Committee Approval Date: 14 July 2020.

Faculty Ethics Committee Approval Reference Number: EFEC 10-9/2020

Permission is herewith granted for you to do research at the Cape Peninsula University of Technology.

Wishing you the best in your study.

Sincerely

D Phd

Dr D Phaho
Deputy Vice-Chancellor: RTIP
Cape Peninsula University of Technology

APPENDIX G : ETHICAL CLEARANCE LETTER –(CPUT – Data collection)

Cape Peninsula University of Technology

Private Bag X8, Wellington, 7654
Jan van Riebeeck Street, Wellington, 7654
Tel: +27 21 864 5200

P.O. Box 652, Cape Town, 8000
Highbury Road, Mowbray
Tel: +27 21 680 1500

FACULTY OF EDUCATION

On the **14 July 2020** the Chairperson of the Education Ethics Committee of the Cape Peninsula University of Technology granted ethics approval **EFEC 10-9/2020** to **GRATE NDABEZIHLE MOYO** for research activities related to the degree **Masters in Education** at the Cape Peninsula University of Technology.

Title:	Exploring the teaching and learning of accounting: A case of a South African university

Comments:

Permission is granted to conduct research within the Faculty of Education only. Research activities are restricted to those details in the research project. Ethical clearance for this study is granted until the 31st of December 2023.

Date: 14 July 2020

Dr Candice Livingston

Research coordinator (Wellington) and Chair of the Education Faculty Ethics committee

Faculty of Education

APPENDIX H : CONSENT FORM PARTICIPANTS DETAILS

Cape Peninsula University of Technology

Faculty of Education
Ethics informed consent form

CONSENT TO PARTICIPATE IN A RESEARCH STUDY

Category of Participants (tick as appropriate):

Principals		*Teachers*		*Parents*		*Lecturers*		*Students*	
Other (specify)									

You are kindly invited to participate in a research study being conducted by ……. from the Cape Peninsula University of Technology. The findings of this study will contribute towards (tick as appropriate):

An undergraduate project		*A conference paper*	
An Honours project		*A published journal article*	
A Masters/doctoral thesis		*A published report*	

Selection criteria

You were selected as a possible participant in this study because (give reason why candidate has been chosen):

……
……

The information below gives details about the study to help you decide whether you would want to participate.

Title of the research:

……
……

A brief explanation of what the research involves:

……
……

Procedures

If you volunteer to participate in this study you will be asked to do the following things: (The researcher must complete the section below. For example: 'Each research participant will be interviewed by the researcher or his/her assistants or collaborators [provide names of interviewers]. Briefly explain how many interviews, the duration of the interviews, place, date, etc.)

……
…

Potential risks, discomforts or inconveniences
(Researcher please briefly describe any foreseeable risks, discomforts or inconveniences likely to affect research participants)

……
……
……

You are invited to contact the researchers should you have any questions about the research before or during the study. You will be free to withdraw your participation at any time without having to give a reason.

Kindly complete the table below before participating in the research.

Tick the appropriate column		
Statement	Yes	No
1. I understand the purpose of the research.		
2. I understand what the research requires of me.		
3. I volunteer to take part in the research.		
4. I know that I can withdraw at any time.		
5. I understand that there will not be any form of discrimination against me as a result of my participation or non-participation.		
6. Comment:		

Please sign the consent form. You will be given a copy of this form on request.

Signature of participant	Date

Researchers

	Name:	Surname:	Contact details:
1.			
2.			
3.			

Contact person:	
Contact number:	Email:

APPENDIX I : CONSENT FORM SIGNING

Consent form

I, _____give the people mentioned above permission to use the material which has been generated during the course of my participation in the project and the data that was collected through: my digital movie, surveys, my participation in focus group discussion.
I understand that those involved in planning and implementing this joint module are intending to share the work generated in the module in the form of publications and conference presentations.

I also understand that:

- Whether or not to give this permission is a personal decision, and it is entirely voluntary.
- There will be no rewards for giving this permission, as there will of course be no penalty for refusing it.
- I have the right to withdraw my permission at a later stage – so long as it is prior to any publication which the researchers produce – and the researcher/s then refrain from including my materials in their research.
- The researchers would use material generated through the survey, focus groups and digital movies for purpose of this study only and not for any other purpose.
- The findings from the research are likely to be published in institutional reports, academic journals, books and book chapters and presented at academic conferences.
- My own identity or that of any other person included in my materials will be protected.

Signed at _____ **(Place) on** _____ (Date)

_____ _____(Signature)

APPENDIX J : INTERVIEW PROTOCOL LECTURERS

PS- Due to lock down, I will organise a TEAMS meeting with the accounting lecturers and students and observe the classes as part of the learning group

5.2.2. GN MOYO- Interview schedule- lecturers

Questions to ask:

1. **How do you prepare and plan for your lessons?**
2. **What resources do you usually use during your classes?**
3. **Briefly explain how do you conduct your lessons**
4. **What role do you expect your students to play during your lessons?**
5. **What role does assessment play in your module?**
6. **What challenges do you experience in teaching accounting in a Higher Education Institution?**
7. **Do you give feedback, if any?**

PS- Due to lock down, I will organise a TEAMS meeting with the first year accounting lecturers separately.

APPENDIX K : TURNITIN RESULTS