

**The impact of the changing practitioner requirements  
on management accounting education at  
South African universities**

by

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## **Declaration**

I, the undersigned, declare that the work contained in this dissertation is my own original work, unless otherwise stated, and has not previously, in its entirety or in part, been submitted at any university for a degree.

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1 September 2004

## **Synopsis**

One of the most important change drivers to influence the working environment of management accountants during recent years has been the phenomenal development of information technology. This and other change drivers have influenced the workplace to such an extent that questions have arisen as to whether there is a gap between management accounting education and expectations in practice. Various research articles on this topic, as well as the problem of how such a gap, if there is one, should be addressed, prompted this specific research problem. The core of the study comprised a literature study and an investigation by means of a questionnaire to ascertain whether the education of management accountants equipped them adequately for the tasks they are expected to fulfill in practice and, if a gap between education and practice should be identified, what the reasons for this gap could be. Given the reasons, recommendations were made relating to various stakeholders.

The most important recommendations are that professional bodies, educators and practitioners should form a closer alliance so that education and practice can be kept in line with each other; that case studies should be incorporated into the syllabi in order to help bridge the gap between theory and practice, and that certain skills and techniques should get either more or less exposure in the syllabi.

## Samevatting

Die werksomgewing van die bestuursrekeningkundige is gedurende die afgelope jare geweldig beïnvloed deur verskillende faktore, waarvan die ontwikkelinge op die gebied van inligtingstechnologie die belangrikste is. Dit het aanleiding gegee tot die vraag of bestuursrekeningkunde opleiding nog voldoen aan die verwagtinge wat in die praktyk bestaan. Verskillende navorsingartikels om te bepaal of daar tekortkominge is of nie, en indien daar tekortkominge is, hoe dit aangespreek kan word, het aanleiding gegee tot die spesifieke studie. 'n Literatuurstudie en 'n ondersoek deur middel van 'n vraelys om vas te stel of daar tekortkominge in die mondering van bestuursrekeningkundiges is as gevolg van tekortkominge in die opleidingstelsel, en indien wel, wat die redes vir die tekortkominge is, het die kern van die studie uitgemaak. Na aanleiding van die redes uitgewys deur die studie is aanbevelings gemaak ten opsigte van die belangrikste rolspelers in die verband.

Die belangrikste aanbeveling is dat 'n goeie samewerkingsooreenkoms tussen die professionele liggame, opvoeders en die praktyk bewerkstellig word om te verseker dat opleiding en praktyk in noue voeling met mekaar bly; dat gevallestudies gedurende die opleiding baie aandag kry om die gaping tussen praktyk en opleiding te oorbrug en dat sekere spesifieke vaardighede en tegnieke meer of minder blootstelling in die leerplanne moet kry.

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