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DIFFERENCES IN ACCOUNTING STUDENTS' PERCEPTIONS OF THEIR DEVELOPMENT OF GENERIC SKILLS AND EMOTIONAL INTELLIGENCE IN A HETEROGENEOUS CLASSROOM

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Ethics statement

The author, whose name appears on the title page of this dissertation, has complied with the University of Pretoria's Policy on Research Ethics and Integrity and has in general observed the principles of honesty, objectivity, the duty of care and fairness in giving credit and appropriate acknowledgement to the work of others.

The author has obtained, for the research described in this work, the applicable research ethics approval.

The author declares that she has observed the ethical standards required in terms of the University of Pretoria's *Code of ethics for researchers* and the *Policy guidelines for responsible research*.

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SUMMARY

Aspiring professional accountants need to develop certain competencies comprising both technical knowledge and professional skills (also referred to as generic skills), during their initial professional development (IPD). However, despite interventions to develop these competencies, there is still a gap between employers' expectations and graduates' competencies. It has been argued that Emotional Intelligence (EQ) may be the missing link in the IPD of professional accountants. It has been suggested that instructors should adopt specific non-traditional pedagogical approaches to develop professional skills and EQ. The effectiveness of these approaches may, however, be compromised by the diversity in the classroom. Instructors should take cognisance of the demographic differences of the individuals within the student group and the impact of these differences on the development of professional skills and EQ, when selecting the pedagogical approaches. Instructors should also take cognisance of the interaction between demographic variables within the demographic groups. This dissertation explored demographic differences in students' perceptions of the professional skills developed at the end of their IPD. Statistically significant differences were noted between different demographic groups of students on whether they have developed professional skills. This dissertation further explored the differences in EQ between demographic groups of students. Statistically significant differences were not only noted in EQ between these demographic groups of students but also within these demographic groups. Although this dissertation considers South African students, the results may be of interest to other multicultural and multilingual environments, particularly environments that have a history of socio-economic inequity and racial injustice.

Key words: Professional skills development, emotional intelligence, student perceptions, demographical differences, non-traditional pedagogical approaches, multicultural, multilingual, South Africa.

CHAPTER 1

1. INTRODUCTION

During the initial professional development (IPD) of aspiring professional accountants, certain professional competencies, consisting of technical knowledge and professional skills, should be developed (IAESB, 2015).

1.1 Professional skills

The development of professional skills, also referred to as generic skills, has received increasing emphasis in accounting education research and teaching over the past two decades. Professional skills are the skills expected to be acquired by aspiring professional accountants during of their IPD (IAESB, 2015). Professional skills comprise intellectual, interpersonal and communication, personal and organisational skills (IAESB, 2015). The development of professional skills was first bought to the attention of the accounting profession by the Mathews report (Mathews, Jackson & Brown, 1990) and the Accounting Education Change Commission's Position Statement Number One: Objectives of education for accountants (1990). Numerous subsequent enquiries and reports followed (See for example: Abayadeera & Watty, 2016; Albrecht & Sack, 2000; Braun, 2004; De Lange, Jackling & Gut, 2006; Gammie, Gammie & Cargill, 2002; Howieson, 2003; Jackling & Watty, 2010; Kavanagh & Drennan, 2008; Keneley & Jackling, 2011; Usoff & Feldmann, 1998; Wilson, 2011).

The International Federation of Accountants (IFAC), translated this research into *International Education Standard 3 (Revised)* (IES 3), *Initial Professional Development – Professional Skills*. IES 3 (Revised) (IAESB, 2015), prompted many professional accounting associations to incorporate professional skills development in their education requirements (AICPA, 2011; CICA, 2013; CIMA, 2014; ICAA, 2012; ICAEW, 2011; IFAC, 2009).

However, despite the increased emphasis on skills development, a gap remains evident between graduates' competence and the employers' expectations of these competencies of accounting graduates upon entering the workplace (Daff, De Lange & Jackling, 2012; Gammie *et al.*, 2002; Hassall, Joyce, Montaño & Anes, 2005; Usoff & Feldmann, 1998). It has been proposed that emotional intelligence (EQ) could be

the missing link in accounting programs to produce more competent graduates (Daff *et al.*, 2012).

1.2 Emotional intelligence (EQ)

EQ refers to an individual's ability to perceive, express and process emotions while understanding, reasoning through and regulating emotions of one self and those of others (Fall, Kelly, MacDonald, Primm & Holmes, 2013; Mayer, Roberts & Barsade, 2008; Mayer & Salovey, 1997; Satija & Khan, 2013). EQ is made up of the following four dimensions (Mayer & Salovey, 1997; Pool & Qualter, 2012; Salovey & Mayer, 1990; Wong & Law, 2002):

1. *Appraisal and expression of emotion in the self (self-emotional appraisal [SEA])*
2. *Appraisal and recognition of emotion in others (others' emotional appraisal [OEA])*
3. *Regulation of emotion in the self (regulation of emotion [ROE])*
4. *Use of emotion to facilitate performance (use of emotion [UOE])*

Commonalities between expected professional skills and EQ were noted, especially in the interpersonal professional skills and the self-emotional appraisal and regulation of emotion dimensions of EQ (Daff *et al.*, 2012). However, the EQ skills relating to the EQ dimensions of others' emotional appraisal and the use of emotions do not match any professional skills (Daff *et al.*, 2012). Currently, teaching practices aimed to develop professional skills, may thus include the incidental development of some of the competencies included in the self-emotional appraisal and regulation of emotion dimensions of EQ, but may fail to develop the other dimensions of EQ (Daff *et al.*, 2012). However, the potential of the development of both professional skills and EQ, to contribute to competent accounting graduates, necessitates accounting curriculums to include specific teaching interventions to develop both. The development of professional skills and EQ requires instructors to move away from the traditional lecturer-centred and behaviourist pedagogical practices to more constructivist learning theories such as active (Bonwell & Eison, 1991) and experiential learning (Kolb, 1984) and social emotional learning (SEL) (Garner, Mahatmya, Brown & Vesely, 2014). The effectiveness of these approaches may, however, be compromised by the diversity in the classroom (Garner *et al.*, 2014). Instructors may need to incorporate differentiation in their instructional design, to enable students from different student groupings to

develop professional skills and EQ. Due to globalisation, heterogeneous classes are increasingly common around the globe (Donald & Jackling, 2007). Limited enquiry has been made into potential differences in the perceptions of the development of professional skills and differences in EQ, between students from different demographic groups. Sociocultural characteristics, of the individuals in the group, which include fixed group markings such as race, language and gender, should be considered by instructors to make teaching interventions more culturally relevant (Chen & Eisenberg, 2012; Garner *et al.*, 2014; Sue, 2001).

1.3 Background to the South African classroom

The South African university classroom comprises heterogeneous cohorts of students from a diversity of race and language groups and from differing schooling backgrounds (Hammond, Clayton & Arnold, 2009; Janse van Rensburg, Coetzee & Schmulian, 2014). These students may be African[1], Asian, Indian (descendants from India living in South Africa), Mixed-race[2] and White students that speak a variety of South Africa's eleven official languages (nine African languages[3], Afrikaans[4] and English). The language of instruction at university level in South Africa is, however, only English or Afrikaans (Coetzee & Schmulian, 2012).

Despite Apartheid ending two decades ago, the dual education system of the time lingers, with significant inequities in the standard of education between affluent, westernised, former White-only schools and the poorer, more traditional African schools (Hammond *et al.*, 2009; Sartorius & Sartorius, 2013; Spaull, 2013). However, while previously segregated purely along racial lines, these schools are increasingly segregated along socio-economic lines (Coetzee, Schmulian & Kotze, 2014; Hammond *et al.*, 2009). An increasing number of African students, particularly from the growing African middle class, now attend the former White-only schools and

1 This study uses 'African' to refer to black indigenous or native South Africans.

2 The Mixed-race population group is colloquially referred to as Coloureds. The diversity of this population resulted from the multi-faceted colonization history and South Africa being located on the major trade routes from the fifteenth to the nineteenth century (De Wit et al. 2010). The South African Mixed-race population derives from at least five different paternal populations (Khoisan, Bantus, Europeans, Indians and Southeast Asians) with a large (more than 60 percent) maternal contribution of Khoisan people (Quintana-Murci, Harmant, Quach, Balanovsky, Zaporozhchenko, Bormans, van Helden, Hoal & Behar, 2010).

3 The African languages consist of Ndebele, Northern Sotho, Swazi, Tsonga, Tswana, Venda, Xhosa and Zulu.

4 Afrikaans is a West Germanic language, spoken natively in South Africa. It is the third most spoken mother tongue in the country with approximately 13.3 percent of the population speaking it (De Swaan 2013).

receive an equivalent education to their White counterparts (Coetzee *et al.*, 2014; Hammond *et al.*, 2009).

Demographic differences are fundamental to consider by instructors globally in the instructional design of teaching interventions to make them more effective at developing professional skills and EQ (Daff *et al.*, 2012; Garner *et al.*, 2014; Pool & Qualter, 2012).

2. SPECIFIC RESEARCH AIM AND OBJECTIVES

Instructors should adopt specific non-traditional pedagogical approaches to develop both professional skills and EQ (Bunney, Sharplin & Howitt, 2015; Daff *et al.*, 2012; Howieson, 2003; Jackson, 2015). This development may be affected by the sociocultural characteristics of the individuals in the group (Bradley, Corwyn, McAdoo & García Coll, 2001; Carlo, 2006; Dubow, Edwards & Ippolito, 1997; Hoffman, 2009; Utley, Kozleski, Smith & Draper, 2002; Zwaans, van der Veen, Volman & ten Dam, 2008).

Differences in accounting students' perceptions of their development of professional skills: a South African case. (Paper 1 – Chapter 2)

The objective of the first research paper (Chapter 2) is to explore the differences in a heterogeneous student cohort's perceptions of the professional skills developed at the end of their professional development. Using data collected via a self-report questionnaire and quantitatively analysed by means of an ordinal regression, differences between demographic variables of interest namely, school, race and language, were considered. The students' perceptions represents a reflective form of assessment. A focus group was also hosted to assist in the interpretation of some of the findings.

Exploring the emotional intelligence of a diverse cohort of South African accounting students. (Paper 2)

The objective of the second research paper (Chapter 3) is to explore the differences in emotional intelligence (EQ) between different demographic groups of accounting students. In particular, this study explores differences in EQ between accounting students of differing race, home languages and gender. Data was collected via a self-report questionnaire containing the *Wong and Law Emotional Intelligence Scale*

(WLEIS) (Wong & Law, 2002). The data was quantitatively analysed by means of the Mann-Whitney and Kruskal-Wallis tests.

3. SUMMARY

Understanding differences in students' perceptions of professional skills developed and differences in EQ, may assist instructors in selecting pedagogical approaches that are relevant in a diverse student cohort, to ensure the effective development of professional skills and EQ.

This dissertation has global implications as South Africa, like many other countries, has a history of socio-economic inequality and a history of racial injustice, leading to sociocultural characteristics impacting educational outcomes.

This dissertation is submitted in the form of two research articles (Chapters 2 and 3), each with its own reference list. Thereafter the dissertation is concluded.

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CHAPTER 2

RESEARCH PAPER 1

Differences in accounting students' perceptions of their development of professional skills: a South African case

ABSTRACT

This study explored differences in a heterogeneous student cohort's perceptions of the professional skills developed in an undergraduate professional accounting education program in South Africa. Using data collected via a self-report questionnaire and qualitatively analysed by means of an ordinal regression, differences between demographic variables of interest such as school, race and language, were considered. The students' perceptions represented a reflective form of assessment. While the findings of the study predictably suggest that students from better quality schools agreed less strongly than those from poorer quality schools that they had developed professional skills during the education program, African students agreed less strongly than White students from similar quality schools that they had developed professional skills. A focus group was hosted to shed some light on this finding. The results thereof suggest that African students, being the first generation post-Apartheid, place less emphasis on professional skills development than on technical skills development. This was attributed to their lack of exposure to professional skills through mentors such as their parents, who were not allowed or enabled to develop professional skills under Apartheid. This study has global implications as South Africa, like many other countries, has a history of socio-economic inequality and a history of racial injustice, leading to factors outside the classroom impacting educational outcomes, including professional skills development.

Key words: Professional skills development, student perceptions, race, school, language, South Africa.

1. INTRODUCTION

The purpose of this study is to explore differences in accounting students' perceptions of the professional skills[5] developed in a heterogeneous undergraduate professional accounting education[6] program. The evaluation of professional skills development in higher education is challenging, as traditional forms of knowledge-based assessment provide little insight into skills development. As an alternative, student perceptions, as a reflective form of assessment, may offer greater insight into the students' development of professional skills (Bath, Smith, Stein & Swann, 2004; Robley, Whittle & Murdoch-Eaton, 2005; Yap, Ryan & Yong, 2014). Previous investigations into accounting students' perceptions of their professional skills development have considered *inter alia:* various skill descriptors (Jackling & Natoli, 2015; Kavanagh & Drennan, 2008; Keneley & Jackling, 2011) applying differing data gathering methods (Arnold, Loan-Clarke, Harrington & Hart, 1999; Bennett, Dunne & Carré, 2000; Drew, 1998) across an assortment of courses (Bennett *et al.*, 2000; Drew, 1998) and programs (Arnold *et al.*, 1999; Holman, 1995; Lucas, Cox, Croudace & Milford, 2004).

However, despite the extensive enquiries made into students' perceptions of their professional skills development, limited enquiry has been made into potential differences in these perceptions in a heterogeneous student cohort. Understanding these differences in students' perceptions is fundamental to allowing instructors to adopt differentiated instruction in developing a diverse student group's professional skills. Differentiated instruction is an approach that suggests that all the students in a diverse group can be reached if a variety of teaching methods and activities are used (Tomlinson, 2000) and may therefore enhance the various students' professional skills development (Good, 2006; Tomlinson, 2000). Further, an appreciation and awareness of differences in a diverse student cohort's perceptions may enable future employers

[5] For purposes of this study the term professional skills is used to describe the skills that contribute towards the employability of graduates. Various terms are used interchangeably in the literature to describe such skills, including 'professional skills', 'generic skills', 'soft skills', 'attributes', 'characteristics', 'values', 'competencies' and 'qualities' (De La Harpe, Radloff, & Wyber, 2000; De Villiers, 2010; Tymon, 2013).

[6] ''Professional accounting education'' is defined as accounting education programs which have as their primary objective the graduating of students who qualify to enter the professional accountancy examinations of a professional accounting association (Coetzee & Schmulian, 2012b) although it is acknowledged that it is a term which may include not only pre-qualification education, but also continuing education post-qualification (Flood & Wilson, 2008).

to differentiate their development strategies during the work place training component of initial professional development[7].

Differences in students' perceptions of professional skills development in an Australian accounting course were identified between international students and local Australian students. The international students more strongly perceived that professional skills were developed (Keneley & Jackling, 2011). The authors ascribed this difference to the international students' education background being more technically focused with less emphasis on skills development than the Australian students. The assumption, however, was made that the local and international student cohorts were each homogeneous, with the international students graduating from a Chinese-based education environment and the local students from an English, westernised education environment (Keneley & Jackling, 2011). It is, however, submitted that in a heterogeneous class, the nuances between the differing student groupings may be subtler than evident in a simple local / international divide. These nuances may include differences in students' race, language and schooling backgrounds.

South African university classes, and it is submitted classes in many other countries, comprise of heterogeneous cohorts of local students from a diversity of race and language groups and from differing schooling backgrounds (Hammond, Clayton & Arnold, 2009; Janse van Rensburg, Coetzee & Schmulian, 2014). In South Africa, these students may be African[8], Asian, Indian (descendants from India living in South Africa), Mixed-race[9] or White and speak a variety of South Africa's eleven official languages. These languages include nine African languages[10], Afrikaans[11] and English. A persistent legacy of Apartheid is South Africa's dualistic education system,

[7] Initial professional development includes professional accounting education and practical experience (IAESB 2015)

[8] This study uses 'African' to refer to black indigenous or native South Africans.

[9] The Mixed-race population group is colloquially referred to as Coloureds. The diversity of this population resulted from the multi-faceted colonization history and South Africa being located on the major trade routes from the fifteenth to the nineteenth century (de Wit, Delport, Rugamika, Meintjes, Möller, van Helden, Seoighe & Hoal, 2010). The South African Mixed-race population derives from at least five different paternal populations (Khoisan, Bantus, Europeans, Indians and Southeast Asians) with a large (more than 60 percent) maternal contribution of Khoisan people (Quintana-Murci, Harmant, Quach, Balanovsky, Zaporozhchenko, Bormans, van Helden, Hoal & Behar, 2010).

[10] The African languages consist of Ndebele, Northern Sotho, Swazi, Tsonga, Tswana, Venda, Xhosa and Zulu.

[11] Afrikaans is a West Germanic language, spoken natively in South Africa. It is the third most spoken mother tongue in the country with approximately 13.3 percent of the population speaking it (De Swaan, 2013).

which perpetuates inequality in the standard of education within the country between affluent, westernised, former White-only schools and the poorer, more traditional African schools (Sartorius & Sartorius, 2013; Spaull, 2013). While previously segregated purely along racial lines, today these schools are segregated along socio-economic lines (Coetzee, Schmulian & Kotze, 2014; Hammond *et al.*, 2009). Since the demise of Apartheid, there have been an increasing number of African students, particularly from the growing African middle class, attending the former White-only schools and receiving an equivalent education to their White counterparts (Coetzee *et al.*, 2014; Hammond *et al.*, 2009). The question is therefore raised whether there are differences in local accounting students' perceptions of the development of their professional skills in a heterogeneous professional accounting class.

The following section of this study considers the development of professional skills and the students' perceptions thereof. Thereafter background on the context of this study is provided before documenting the method applied and reporting the results thereof.

2. PROFESSIONAL SKILLS DEVELOPMENT

Professional skills are the skills expected to be acquired by aspiring professional accountants by the end of their Initial Professional Development (IPD) and are made up of intellectual, interpersonal and communication, personal and organisational skills (IAESB, 2015). Intellectual skills refer to professional accountants' ability to solve problems, make decisions and exercise professional judgment. Interpersonal and communication skills enable professional accountants to work and interact effectively with others. Personal skills are the personal attitudes and behaviours of a professional accountant. Organisational skills enable professional accountants to effectively organise and manage people and resources within an organisation. These professional skills enable accountants to function in today's dynamic business environment in which they must fulfil multiple roles including advisors, auditors, bookkeepers and business leaders (De Lange, Jackling & Gut, 2006; Kavanagh & Drennan, 2008; Keneley & Jackling, 2011; Wells, Gerbic, Kranenburg & Bygrave, 2009).

Globally, professional skills development has received increasing emphasis in higher education research and teaching over the past two decades. The inclusion of professional skills teaching in undergraduate studies were evoked in the UK where the Dearing Report (1997) advocated the inclusion of professional skills teaching as part of general undergraduate studies, while the Australian Learning and Teaching Council funded a National Graduate Attributes Project (GAP) to identify strategies for embedding professional skills in general undergraduate studies (ALTC, 2009).

Professional skills development was, however, first brought to the attention of the international accounting profession by the Mathews report (Mathews, Jackson & Brown, 1990) and the Accounting Education Change Commission's *Position Statement Number One: Objectives of education for accountants* (1990) and again highlighted by Albrecht and Sack (2000). Numerous subsequent enquiries and investigations into professional skills development of aspiring professional accountants followed in accounting education literature (Abayadeera & Watty, 2016; Braun, 2004; De Lange *et al.*, 2006; Gammie, Gammie & Cargill, 2002; Howieson, 2003; Jackling & Watty, 2010; Kavanagh & Drennan, 2008; Keneley & Jackling, 2011; Usoff & Feldmann, 1998; Wilson, 2011).

Today, member bodies of the International Federation of Accountants (IFAC) can refer to the *International Education Standard 3 (Revised)* (IES 3), *Initial Professional Development – Professional Skills,* that describes the learning outcomes for professional skills that aspiring professional accountants are expected to develop by the end of their IPD. Professional accounting associations have responded to this increased emphasis for professional skills development and have placed an increasing emphasis on the development of these skills (AICPA, 2011; CICA, 2013; CIMA, 2014; ICAA, 2012; ICAEW, 2011; IFAC, 2009) and revised their professional accreditation guidelines (Bunney, Sharplin & Howitt, 2015). A similar response in South Africa, by the South African Institute of Chartered Accountants (SAICA), is also evident (SAICA, 2010).

2.1 How are professional skills developed?

The development of professional skills requires a significant departure from traditional lecturer centred and behaviourist pedagogical practices (Bunney *et al.*, 2015; Howieson, 2003; Jackson, 2015). Professional skills development may be informed by the more constructivist learning theories of active (Bonwell & Eison, 1991) and experiential learning (Kolb, 1984). Active and experiential learning require that learners move from passive visualisation and listening to more actively doing and participating in what they are been taught. Non-traditional teaching interventions that could also be appropriate in developing professional skills include, for example: small group teaching (Bunney *et al.*, 2015; Fortin & Legault, 2010), cooperative learning (Bunney *et al.*, 2015; Hwang, Lui & Wu Tong, 2008; Kirstein & Kunz, 2015; Wells *et al.*, 2009) and problem-based learning (Bunney *et al.*, 2015; Hansen, 2006; Kirstein & Kunz, 2015; Wells *et al.*, 2009). A further constructivist learning theory that may inform the development of professional skills is the model of situated learning (Lave & Wenger, 1991). Situated learning requires active participation in a community of practice, rather than learning in isolation from it. Students should therefore be able to interact with a real-work context and undertake authentic work activities as part of their undergraduate experience to enhance their professional skills development (Abeysekera, 2006; Jackson, 2015; Sandars, 2009; Wells *et al.*, 2009). This raises the highly debated question as to who's responsibility it is to develop professional skills as it seems that development during work place training may be more appropriate than isolated teaching interventions in a class (Abraham & Karns, 2009; Andrews & Higson, 2008; Barrie, 2006; Bridgstock, 2009; Crawford, Helliar & Monk, 2011; Cumming, 2010; Flood & Wilson, 2008; Keneley & Jackling, 2011; Kreber, 2006; Tymon, 2013; Venter & de Villiers, 2013; Wilson, 2011; Wilson, Pierce, Allison, Hoogendoorn, Kral & Watty, 2009).

2.2 Who is responsible for developing these professional skills?

Employers seek an education model that shifts the responsibility almost entirely to the universities, based on the economic benefits thereof to the employers (Bunney *et al.*, 2015; Daff, De Lange & Jackling, 2012; Jackson, 2015; Wilson, 2011). The development of professional skills in university programs may be derived from a

functionalist approach to higher education that endorses the economic role of universities (Bunney *et al.*, 2015; McArthur, 2011). The economic perspective is reflected in recent higher education policies that encourage universities to partner with business and industry to promote innovation, commercialise research, and contribute to economic growth (Bunney *et al.*, 2015; NSDS, 2011; Peters, 2003).

An alternative view is held by followers of the endogenous growth theory (Solow, 1994). The endogenous growth theory states that endogenous forces such as human capital, technological change and innovation and knowledge are the drivers for economic growth. As such, these proponents propose that universities have the responsibility for the development of the intellectual capital, being intellectual capabilities and attributes, rather than professional skills development (Bunney *et al.*, 2015; Peters, 2003). In contrast, the primary focus of professional training during initial professional development should be to equip a graduate with the ability to perform their work to a defined standard (Andrews & Higson, 2008; Bowers-Brown & Harvey, 2004; Bui & Porter, 2010; Bunney *et al.*, 2015; Heaton, McCracken & Harrison, 2008; Ng & Feldman, 2009; Tymon, 2013; Wilson, 2011; Wilson *et al.*, 2009). The Accounting Education Change Commission (1990) summarised the endogenous growth view to skills development in higher education, in stating that the role of the university is to prepare students to **become** accountants, whereas the role of professional training in the work place is to prepare students to **be** accountants (Wilson, 2011; Wilson *et al.*, 2009).

Despite the debate surrounding the locus of skills development, professional accounting associations, comprising largely of practitioners, have been particularly influential in enforcing greater responsibility for skills development on universities, through the authority these professional accounting associations have attained in society[12] (Greenwood, Suddaby & Hinings, 2002; Venter & de Villiers, 2013; Wilson, 2011; Wilson *et al.*, 2009).

[12] Although beyond the scope of this study, Birkett and Evans (2005) provide a succinct discussion of the attainment of authority in a society by professional accounting associations.

3. STUDENTS' PERCEPTIONS OF PROFESSIONAL SKILLS DEVELOPMENT

Student's perceptions, as a reflective method of assessment, may allow insight into the student's development of professional skills (Bath *et al.*, 2004; Robley *et al.*, 2005; Yap *et al.*, 2014). Consequently, several investigations into accounting students' perceptions of their professional skills development have been undertaken (Arnold *et al.*, 1999; Bennett *et al.*, 2000; Drew, 1998; Holman, 1995; Kavanagh & Drennan, 2008; Keneley & Jackling, 2011; Lucas *et al.*, 2004). However, few of these investigations considered the differences in perceptions in a heterogeneous student cohort.

3.1 Differences in students' perceptions of professional skills development

The investigation of differences in accounting students' perceptions of professional skills development is limited to possible differences that may exist between international students' and local students' perceptions with little regard for finer nuances in this divide (Keneley & Jackling, 2011). These nuances may include differences in race, language and schooling background. The literature to date largely ignores potential differences in accounting students' perceptions of professional skills development between these student groupings.

3.1.1 Race

In South Africa, the social construct of race underlay the very structure of society as Apartheid laws defined people on the basis of race (Annisette, 2003; Hammond *et al.*, 2009; Spaull, 2013). Opportunities for everything including living conditions, health care and schooling were based on racial classification (Annisette, 2003; Hammond *et al.*, 2009; Smith, 2011; Spaull, 2013). Despite Apartheid ending two decades ago, some of the policies and legacies thereof still influence the lives of South Africans (Coetzee *et al.*, 2014; Sartorius & Sartorius, 2013; Smith, 2011). Given the stark racial divides of the past in the fabric of South African society, no study of South Africa should exclude an examination of the impact of race as a social phenomenon (Hammond *et al.*, 2009). Higher education has globalised and heterogeneous classes, comprising students from various races, are increasingly common around the globe (Coetzee *et al.*, 2014; Donald & Jackling, 2007; Hammond *et al.*, 2009; Sartorius & Sartorius,

2013). The impact of race on professional skill development in an accounting classroom gives rise to Research Question 1:

Research Question 1: What are the differences in students' perceptions of professional skills development between different racial groups?

3.1.2 Language

Many students in South Africa receive instruction[13] in a language other than their home language[14] (Coetzee & Schmulian, 2012b; Sartorius & Sartorius, 2013). Teaching students in an instruction language other than their home language may compromise their cognitive abilities and learning approaches (Echevarria & Graves, 2007; Ortega, 2013; Paxton, 2007; Sartorius & Sartorius, 2013; Smith, 2011) and may therefore impair a student's opportunity to develop professional skills (Horwitz, Horwitz & Cope, 1986; Howieson, 2003; Sartorius & Sartorius, 2013). This phenomena of instruction in a language other than their home language is not unique to South Africa for example Asian or Hispanic students respectively receiving education in English at an Australian or American university. The difference between instruction and home language gives rise to Research Question 2:

Research Question 2: What are the differences in students' perceptions of professional skills development between students whose home language and instruction language is the same and students whose home language and instruction language differs?

3.1.3 School

As a persistent legacy of Apartheid, South Africa's dualistic education system continues to perpetuate inequality in the standard of education between affluent, former White-only schools and many African schools that in general remain under developed despite the political transition (Fedderke, De Kadt & Luiz, 2000; Sartorius & Sartorius, 2013; Smith, 2011; Spaull, 2013; Van der Berg, 2008). This divide in

[13] Language of instruction is the language that is used in education. The language of instruction in South African universities is primarily English. African language instruction and supporting study material are rarely available, particularly at university level.

[14] One or more of the eleven official languages are spoken in a South African home and is referred to as the student's home language.

education quality is evident in recent international evaluations of South African school students (WEF, 2015); Trends in International Mathematics and Science Study, (TIMSS, 1999; TIMSS, 2003), Monitoring Learning Achievement, (MLA, 1999), and the Southern African Consortium on Monitoring Education Quality (SACMEQ, 2001). While these evaluations concluded that South African students' performance is not on standard and lags behind even much poorer countries, an in-depth review of the results reveals a clear distinction between the standard of students from the former White-only schools, who are in the minority, and the students from the underdeveloped former African-only schools, who are the significant majority (Smith, 2011). Despite evidence of the low academic standard of the students attending these African schools, many of these students obtain entrance to higher education. This has led to great uncertainty as to the standard of the final school assessment, restructured by the post-Apartheid government in the late 1990's, and whether the results thereof are reliable predictors for academic success at university (Foxcroft & Stumpf, 2005; Jansen, 2009; SAIRR, 2009; Yeld, 2005; Yeld & Hendry, 2002). The presence of these students, of a lower academic standard, in the higher education classroom, leads to several challenges, including the development of these students' professional skills. Interventions targeted at students of a higher academic standard may be inappropriate for these academically weaker students. Students from the poor performing African schools may therefore hold differing perceptions of their professional skills development to those of their peers from the former White-only schools. While South Africa is an extreme example, other countries have similar challenges for example the inner city and suburban schools in the United States (Wilson, 1996). This gives rise to Research Question 3:

Research Question 3: What are the differences in students' perceptions of professional skills development between students from different schooling backgrounds?

3.2 Skills development of prospective accountants in South Africa

To contextualise the investigation of the Research Questions, a brief background on the initial professional development of prospective accountants in South Africa is provided. SAICA, an International Federation of Accountants (IFAC) member body, has attained significant exclusionary closure of the professional accounting market[15] in South Africa and exerts substantial influence over South African universities' teaching and learning (Venter & de Villiers, 2013). SAICA exerts its influence, through the accreditation of South African universities' professional accounting education programs (Venter & de Villiers, 2013). Accreditation of a university is, *inter alia,* dependant on the university's adoption of SAICA's competency framework for initial professional development (SAICA, 2010). This competency framework includes prescriptions for skills development based on the *International Education Standard 3 (Revised)* (IES 3), *Initial Professional Development – Professional Skills*. Consequently, SAICA delegates much of the responsibility for the IPD of prospective chartered accountants to South African universities (Venter & de Villiers, 2013).

To ensure comprehensive coverage of the development of prescribed professional skills throughout the SAICA accredited education program at the targeted university, professional skills development is mapped across the individual courses in the program, following an overall program approach to skills development, as recommended in the literature (Bunney *et al.*, 2015; Stoner & Milner, 2010; Willcoxson, Wynder & Laing, 2010). It is not anticipated that each course addresses all professional skills (SAICA, 2010). The professional skills to be developed in each course are linked to the learning outcomes per course and are communicated to the students on an on-going basis in the learning material. Active and experiential teaching practices are encouraged by the university and subject to regular review and evaluation by SAICA and the university quality assurance unit (UP, 2015). Upon completion of the professional accounting education, the graduates gain work place experience during three years of training in commerce and industry or in public practice, where further skills development takes place through situated learning.

[15] SAICA's membership of more than 37 000 (SAICA, 2014) still greatly exceeds its competitors: SAIPA (approximately 10 000 (SAIPA, 2014)), and ACCA (approximately 500). Further, 32 percent of the country's listed company directors, 32 percent of CEOs and 75 percent of CFOs are SAICA members (SAICA, 2014).

During these three years, the graduates sit for the professional accountancy examinations administered by SAICA. Despite the inclusion of professional skills in the SAICA's competency framework, the professional examination and consequently the accredited university's assessment remain highly technical and focused on knowledge rather than skills (Coetzee & Schmulian, 2012a; Venter & de Villiers, 2013).

4. METHOD

4.1 Data collection

In response to the research questions, data were collected pertaining to the students' perceptions of their professional skills development in a professional accounting education program, through a self-report questionnaire (Appendix 1). This questionnaire required the students to reflect on their learning, which is an essential element of learning (Sandars, 2009). The professional skills listed in the questionnaire were informed by the learning outcomes for professional skills that aspiring professional accountants are required to demonstrate as prescribed in IES 3 (IAESB, 2015). IES 3 was used as the professional skills development enforced by SAICA, as IFAC member body, is based on this IES. The students were asked to reflect on and rate the extent to which they perceive their professional accounting education contributed to the development of these professional skills. A five-point Likert scale ranging from strongly disagree to strongly agree was used to rate the perception of the contribution. Demographic information relating to the students' race, home language, secondary school attended and gender were also collected in the questionnaire. The questionnaire was distributed to the final year students enrolled in an undergraduate professional accounting education degree. Final year students who are near completion of the education program were targeted, given the whole program approach to professional skills development adopted at the university. The questionnaire was pre-tested in a small focus group. Feedback was received orally, supported by the completed questionnaires. Where necessary, the questionnaire for distribution to the target population group was revised in response to the feedback received. The revisions were however minor.

4.2 Regression

To explore for possible differences in the perceptions of professional skills developed (PSD) between the various demographic variables identified in the research questions, an ordinal regression was performed (Baker-Eveleth, O'Neill & Sisodiya, 2014; Chen & John Jr, 2004; Norušis, 2012). An ordinal regression is used when the dependent variable is ordinally scaled, such as those based on a Likert scale. The demographic variables explored are race (*Race*), difference between home language and language of instruction (*DifferInstrHome*) and secondary school attended (*SchoolHigh*), while controlling for gender (*Gender*) (females = 1) as it has been suggested that males and females perceive professional skills differently (Borzi & Mills, 2001; Myyry & Helkama, 2001; Smith, 1999; Ulinski & O'callaghan, 2002; Whitefield, 2003).

$$PSD = \alpha + \beta 1AfricanRace + \beta 2OtherRace + \beta 3DifferInstrHome + \beta 4SchoolHigh + \beta 5Gender + \mathcal{E}$$

PSD is the students' perception of their Professional Skills Development, for the professional skills contained in IES 3.

4.3 Variables specifically explored

4.3.1 Race

To explore the differences in students' perceptions of professional skills development between different race groups (Research Question 1), variables were included for race (*AfricanRace* and *OtherRace*). *AfricanRace* equals 1 for African students whilst *OtherRace* equals 1 for Other race groups (being Asian, Chinese, Indian and Mixed-race students). The odds ratios on the race variables indicate whether the perceptions of the professional skills development for these student groups differ from White students (*AfricanRace* and *OtherRace* both equal 0). Although race in itself is nothing but biological fiction (Hammond *et al.*, 2009), race was used in the past to achieve social closure in South African society (Coetzee *et al.*, 2014). As such this variable is explored but there were no expectations for the differences in perceptions of professional skills development for the race group variables (*Race*).

4.3.2 Language

Given that a difference between *home language* and the *language of instruction* may impair the development of professional skills, it is submitted that these language barriers may potentially impact the students' perceptions of professional skills development. This may result in differences in the perceptions between those students whose *home language* and *instruction language* is the same and those students whose *home language* and *instruction language* differs. Therefore, a variable was included for a difference in *language of instruction* and *home language* (Research Question 2). *DifferInstrHome* equals 1 if students received *instruction* in English but their *home language* is not English. The odds ratio on the variable indicates whether there are any differences, in the perceptions of the professional skill development for these students, to those students who receive *instruction* in their *home language* (*DifferInstrHome* equals 0). Students who receive *instruction* in their *home language* may feel more comfortable in reading, writing and speaking, which may lead to them perceiving less strongly, than those whose *home* and *instruction language* differs, that the professional accounting education further developed their professional skills. Conversely, however, these students may experience less frustration than those whose *instruction language* and *home language* differs, perhaps creating the perception of greater opportunity for further skills development during their professional accounting education. Further it has also been suggested, albeit in the context of communication skills only, that these skills of students who received instruction in English, but with a different home language did not differ significantly when compared to these skills of students with English as home language (Coetzee *et al.*, 2014). Consequently, there is no expectation for the influence of language on the perception of professional skills development during professional accounting education.

4.3.3 School

To explore the difference in students' perceptions of professional skills development between students from different schooling backgrounds (Research Question 3), a variable for the schooling environment (*SchoolHigh*) was included. Historically this divide in education quality could be captured in the classification of students by race. However, the migration of particularly African students into the historically White-only schools in post-Apartheid South Africa has blurred this race divide (Spaull, 2013). This

study therefore uses a classification score[16], introduced by the post-Apartheid government and resulting into schools being classified into quintiles, as a proxy for the schooling environment. The quintiles are an indicator of the socio-economic level of the community in which the school is located and in most instances, given the legacy of Apartheid, education quality. The quintiles range from one to five, where quintile 5 indicates that the school is located in the highest socio-economic communities (historically western, modernised White schools) and quintile one indicates the poorest communities (traditional African schools). Also included in the highest ranked schools (a score of 5) are the private schools, which are well funded and in general offering education of a high standard. *SchoolHigh* equals 1 for students who attended schools assigned to quintile 5 (historically westernised White schools) and private schools. The odds ratio indicates whether there are any differences in the perceptions of the professional skill development, between those students receiving arguably a higher quality education in a more prosperous socio-economic environment and those students who attended poorer quality schools[17] (*SchoolHigh* equals 0). Given that students from quintile 5 and private schools may have an education advantage above those students from the poorer schools (Balke-Aurell, 1982; Cliffordson & Gustafsson, 2008; Fedderke *et al.*, 2000; Sartorius & Sartorius, 2013; Spaull, 2013), students from the quintile 5 and private schools may perceive less strongly, than those in poorer schools, that the professional education contributed to the development of their professional skills, as they might have developed some of these skills during their schooling. However, it may conversely be argued that given this stronger foundation, the students from 'better' schools may have a stronger foundation than those from 'poorer' schools, which may be perceived to allow enhanced skills development during professional accounting education. Consequently, there is no expectation for the influence of schooling on the perception of professional skills development during professional accounting education.

[16] The classification score, in terms of the South African Schools Act (84/1996), is calculated with reference to the average household income dependency ratio and the literacy rate of the community (HSRC 2009) and determines the amount of funding received by the school from the government.

[17] Quintiles 1 to 4 were combined as the individual groups were too small to allow for meaningful statistical analysis.

5. RESULTS AND DISCUSSION

5.1 Demographic profile of student respondents

The demographic profile of the heterogeneous respondent group is shown in Table 1. Although the language of instruction for the program is English (n=304), the majority of the students do not speak English as home language (n=191, 63 percent) and the class is characterised by students from all population groups. African (n=174, 57 percent), and White (n=91, 30 percent) students are in the majority with the remainder of the group (n=39, 13 percent) comprising of Asian, Chinese, Indian and Mixed-race students. There were more female (n=191, 63 percent) than male (n=113, 37 percent) respondents. Finally, 213 (70 percent) of the students attended quintile 5 and private schools.

Table 1: Demographic profile of student respondents

	Race			
	African	**White**	**Other***	**Total**
	n	**n**	**n**	**n (%)**
Language (n)				
Home and instruction language the same	11	64	38	113 (37)
Home and instruction language different	163	27	1	191 (63)
Schooling background (n)				
Quintiles 1 to 4	56	6	5	67 (22)
Quintile 5 and private schools	104	78	31	213 (70)
	160	84	36	280
No response	14	7	3	24 (8)
Gender (n)				
Male	55	43	15	113 (37)
Female	119	48	24	191 (63)
Total	174 (57)	91 (30)	39 (13)	304

* The other student group comprises Asian, Chinese, Indian and Mixed-race students.

5.2 Regression results

The results of the ordinal regression analysis are presented in Table 2. The overall model is significant (p=0.004). Exploring the control variable of gender (*Gender*), a statistically significant difference (p<0.05) was identified between the perceptions of the male and female students. Male students are 1.97 times less likely to agree and strongly agree that they have developed professional skills, supporting the existing literature (Borzi & Mills, 2001; Myyry & Helkama, 2001; Smith, 1999; Ulinski & O'callaghan, 2002; Whitefield, 2003).

Table 2: Ordinal regression results

PSD = α + β1AfricanRace + β2OtherRace + β3DifferInstrHome + β4SchoolHigh + β5Gender + Ɛ

	Beta (SE)	**Wald**	**95% Interval**	**Confidence**	**Odds ratio**
Variables included	**B(SE)**		**Lower**		**Exp(B)**
Race:					
AfricanRace	0.128	0.128	0.128	0.128	0.128
OtherRace	-1.032	-1.032	-1.032	-1.032	-1.032
Language of instruction versus home language:					
DifferInstrHome	-0.016 (0.424)	0.001	-0.848	0.815	0.98
Schooling background:					
SchoolHigh	*0.762 (0.336)	5.127	0.102	1.421	2.14
Gender:					
Gender	*0.687 (0.295)	5.424	-1.265	-0.109	1..97

n=304 except for the schooling background (n=280) as not all the participants indicated their schools

Variable coding:

Population group:

AfricanRace: African = 1; not African = 0

OtherRace: Other = 1; not Other = 0

Difference between language of instruction and home language:

DifferInstrHome: Different = 1; No difference = 0

Schooling background:

SchoolHigh: Quintile 5 and private schools = 1; Quintiles 1 to 4 schools = 0

Gender:

Gender: Female = 1; Male = 0

* p < 0.05

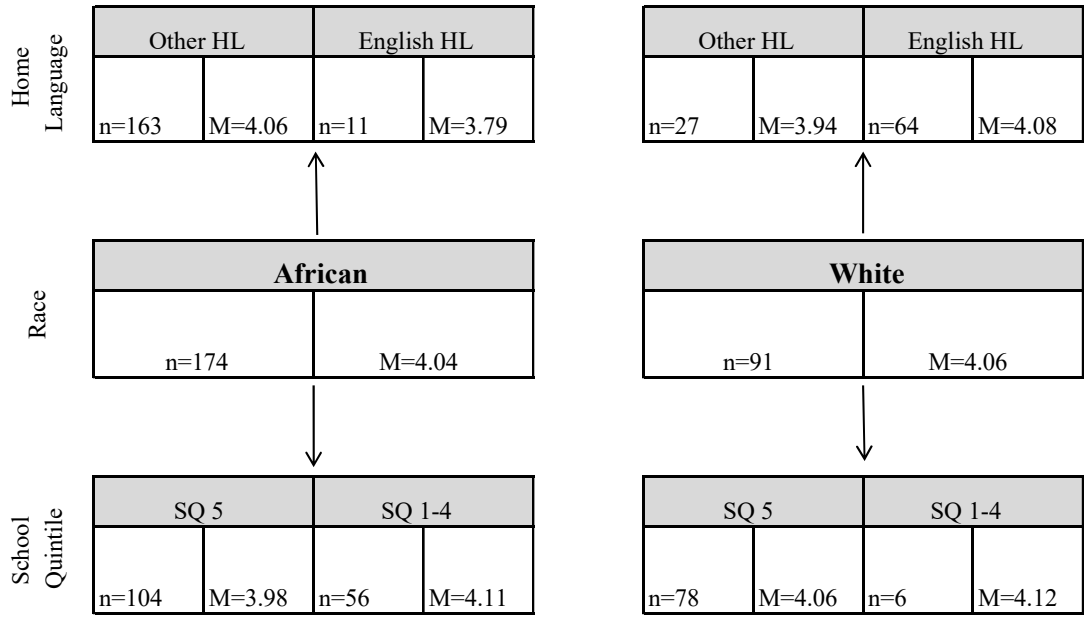
Adjusted R^2 =0.059 (Cox and Snell), 0.076 (Nagelkerke), 0.01 (McFadden). *Model* $x^2(5)=17.113$, p=0.004

Exploring Research Question 1, a statistically significant difference ($p<0.05$) was identified between the perceptions of the African and White students. It is 1,53 times more likely that the African students will agree less strongly that professional skills were developed. In a society which is integrating, following the demise of Apartheid, yet is still influenced by the lingering effects of Apartheid policies that resulted in segregation of opportunities along racial lines, further illumination of the African students' less likelihood to agree may be revealed in the language (Research Question 2) and school background (Research Question 3) variables investigated.

Exploring Research Question 2, no statistically significant differences in the perceptions, between students with the same home and instruction language and students with different home and instruction languages were found. This result may expand, to the broader set of professional skills, the suggestion previously made in the context of communication skills, that communication skills of students who received instruction in English, but with a different home language did not differ significantly when compared to communication skills of students with English as home language (Coetzee *et al.*, 2014).

Exploring Research Question 3, a statistically significant difference between students in quintile 5 and private schools and quintiles 1 to 4 schools was found in the perceptions of the development of professional skills ($p<0.05$). The students from quintile 5 and private schools are 2.14 times less likely to agree that they have developed professional skills compared to the students from quintiles 1 to 4 schools. This may support the assertion that students from quintile 5 and private schools may have developed some of the professional skills during their schooling, requiring less to be developed at university, as opposed to the students from quintiles 1 to 4 schools. Further, in interpreting this result, it may seem contradictory that quintile 5 and private schools agree less strongly than quintiles 1 to 4 schools, given that African students agree less strongly than White students that professional skills were developed (Research Question 1). Such an observation is, however, based on the historical assumption of quintile 5 and private schools being primarily White, and quintiles 1 to 4 schools being primarily African. However, in the current cohort, the majority of the students in quintile 5 and private schools are African students, reflecting the changing structure of South African schools, post-Apartheid.

Illustration 1: Summary of differences in race



HL - home language
SQ - school quintile

Race and School

Further analysis (Illustration 1) of the two statistically significant variables (Race and School) indicates that the African quintile 5 and private school students agreed less strongly that skills were developed than the White students from this quintile. A similar trend is evident for the quintiles 1 to 4 schools. This raises the question as to why African students, who are experiencing an equivalent level of education quality to the White students, perceive less strongly that they are acquiring professional skills in the education program. This finding contradicts the assumption in prior literature (Keneley & Jackling, 2011) that a student group, experiencing an English, westernised education environment of similar quality, is homogeneous. To further explore this observation a focus group was conducted.

5.3 Focus group

As the students who took part in the initial analysis had graduated, it was not possible to discuss the race group differences identified with these students. However, some graduates (n=7) that had recently completed the same professional accounting

education were employed by the university for the first year of their three year training contract and they were invited to form part of a focus group[18]. The focus group was voluntary but well represented as the cohort represented African (57%) and White (43%) students which is similar to the original population. The focus group was asked how they interpret the significant difference in the perceptions of the development of professional skills between African and White students. The focus group participants were then given the opportunity to interpret and discuss the results and no further pre-set questions were asked. The facilitator's role was simply to ask the participants to expand on their interpretations where necessary. Opportunity was also provided for the participants to interact privately with the facilitator outside the group, at their discretion.

The primary themes that emerged from the focus group discussion were that:

- the African students' lack of exposure to mentors such as their parents or other black role models that could introduce them to professional skills and the importance thereof in the manner in which the White students' parents or role models could;
- the African students were intent and focused on attaining their degree, as few of their parents had had the opportunity to do so, thus focussing solely on the technical competencies; and
- the African students, due to their lack of exposure, didn't realise that the different teaching interventions' goals were to develop their professional skills.

A learner's achievements and development can be hindered by the socio-economic status of the individual and the wider influence of the community in which they live (Bhorat & Oosthuizen, 2009; Sartorius & Sartorius, 2013; Smith, 2011). The socio-economic status of an individual includes the level of the learner's parents' education and capital, lighting source in and structural quality of the individual's house as well as their access to educational resources (Smith, 2011). The impact of these elements are at times ignored in educational studies, despite their potential impact on the outcome of the educational system (Smith, 2011).

[18] A focus group conducted by Gammie, Gammie & Cargill (2002) also used a similar methodology consisting of a different cohort of students than those that originally formed part of the study.

Image 1: Former White only middle class suburb and an African informal settlement

Source: UCT, 2014

Image 2: An African school and a former White only school

Source: Timeslive.co.za, 2015

Increasing numbers of African students of the 'born free' (post-Apartheid) generation are raised in middle class suburbs, as result of the migration of African middle class families to previously White only suburbs (Spaull, 2013). However, their parents grew up in African townships or informal settlements, near the major South African cities (Hammond *et al.*, 2009). These African townships, established by the Apartheid government, were less developed and well-resourced than the White suburbs (Sartorius & Sartorius, 2013) (Image 1). Further, the African students' parents were, as result of Apartheid policies, not allowed or enabled to develop professional skills to which the current generation could be exposed to through them (Barac, 2015; Hammond *et al.*, 2009). In 1953, the Apartheid government passed the Bantu Education Act and the Reservation of Separate Amenities Act. This legislation resulted in a dual education system with significant inequality in the standard of education between the poorer funded and under resourced African schools educating artisans and labourers and the more affluent and well-resourced White schools educating skilled professionals (Christie & Collins, 1982) (Image 2).

"*African students did not have exposure to professional skills whilst White students are more prone to have family members that could expose them to these skills*."
(Focus group participant)

Although post-Apartheid government policies, for example Black Economic Empowerment (BEE) and the Redistribution and Development Programme (RDP), are redistributing and equalizing access to capital and lighting source in and structural quality of the individual's houses, subtler lingering consequences of Apartheid, such as the parents' deficient education and skills development, are not necessarily redressed (Barac, 2015). Even 20 years after the end of Apartheid, 8% of the total White population (n=6 970 003) in South Africa has obtained a degree, opposed to only 1,6% of the total African population (n=34 898 989) (StatsSA, 2011). This may be indirectly compromising the current generations' skills development, despite their access to better quality education resources.

"When I visit my mom and community at home I am a child again. I cannot discuss or apply anything that I have learned at university as none of them would understand it anyway."
(Focus group participant)

The participants of the focus group had little awareness of the different professional skills that they were expected to have developed. The African participants indicated that they did not even know that they were supposed to develop these skills.

"I would also not have indicated that I developed these skills as I did not even know what they are or that they should be developed"
(Focus group participant)

In addition to the lack of exposure to professional skills from their parents, African students do not focus on the development of these skills during their education program as they view the technical knowledge, and not the professional skills, as being key to attaining their degrees. Historically, the technical nature of SAICA's professional examination, and consequently the accredited universities' assessments, have been criticized for excessive focus on technical knowledge at the expense of professional skills (Venter & de Villiers, 2013).

"*My goal was only to get my degree. I will be the first one in my family to get a degree and they are all depending on me for that. I did not have, like so many White students, someone that could introduce me to professional skills or someone that could assist me in obtaining them*."
(Focus group participant)

6. CONCLUSION

This study explored for differences in accounting students' perceptions of the professional skills developed in a heterogeneous undergraduate professional accounting education program in South Africa. A student's perception, as a reflective method of assessment, allows insight into the student's development of professional skills. Understanding differences in these perceptions by demographic group may assist instructors in designing differentiated interventions to effectively develop these skills across a diverse group. In South Africa, these demographic differences may be evident between race, language and school groups. Ordinal regression analysis was used to explore for differences in the perceptions of professional skills developed

between these groups, while controlling for gender. The data analysed were collected through a self-report questionnaire.

No statistically significant differences in the perceptions, between students with the same home and instruction language and students with different home and instruction languages were found. Students from better quality schools agreed less strongly than those from poorer quality schools that they had developed skills during the education program. Further, African students agreed less strongly than White students, from schools of similar education quality, that they had developed professional skills.

A focus group discussion ascribed this observation to the African students placing less emphasis on professional skills development. This may be accredited to their lack of exposure to these skills through their parents. Increasing numbers of the African students are experiencing a middle class upbringing in former White only suburbs and schools. However, their parents grew up in the poorer African townships or informal settlements and attended former Bantu education schools in which they were not allowed or enabled to develop professional skills. In contrast, the White students may have greater exposure to these skills as their parents are more likely to have attained university degrees and professional qualifications. Further, many of the African students are aspiring to be the first in their family to attain a degree and professional qualification. The technical nature of the professional and university assessments, focuses these students' attention on technical knowledge acquisition rather than skills development.

Further research is encouraged to establish the generalizability of the conclusions drawn in this study, beyond the cohort investigated, to other heterogeneous environments. The impact of Westernised skills on African students and a longitudinal study on the impact of business experience of African parents and mentors on the professional skills development of African students could also be considered. Further analysis on the factors that influence the nuances in a heterogeneous classroom and their professional skills development would be encouraged. Feedback from theses accounting graduates after they have been employed and possibly their workplace

supervisors should be obtained in future to determine whether these skills were actually developed. Factors outside the classroom may impact educational outcomes including professional skills development.

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CHAPTER 3

RESEARCH PAPER 2

Exploring the emotional intelligence of a diverse cohort of South African accounting students

ABSTRACT

The purpose of this study was to explore differences in EQ between accounting students of differing race, language and gender in a heterogeneous undergraduate professional education program. Understanding the differences in EQ between these demographic groups may assist instructors in differentiating their social emotional learning interventions to reach students from the different demographic groupings. Data was collected through the use of the *Wong and Law Emotional Intelligence Scale (WLEIS)* and analysed by means of the Mann-Whitney and Kruskal-Wallis tests. Various statistically significant differences were identified in each of the four dimensions of EQ between students from different racial, language and gender groups. In addition, this study suggests that instructors may need to delve deeper than race, language or gender in identifying appropriate groups to target for specific SEL interventions. Instructors may need to consider within group differences such as specific race-gender or race-language groups in targeting their interventions.

Key words: Emotional intelligence, professional skills, race, language, gender, social emotional learning

1. INTRODUCTION

Traditional accounting programs, without targeted emotional intelligence (EQ) interventions, may not be sufficiently developing accounting students' EQ (Cook, Bay, Visser, Myburgh & Njoroge, 2011). Their EQ has been measured and compared to students majoring in other disciplines and, on average, found to be lower (Bay & McKeage, 2006; Cook *et al.*, 2011; Nicholls, Wegener, Bay & Cook, 2012). Specific interventions to develop EQ may, therefore, need to form an integral part accounting students teaching and learning (Akers & Porter, 2003; Wells, Gerbic, Kranenburg & Bygrave, 2009). The effectiveness of these interventions in a heterogeneous group of individuals may, however, not be equal for all individuals in a group (Garner, Mahatmya, Brown & Vesely, 2014) and some differentiation in instructional design may be required to reach the different student groupings.

Within accounting education (Bay & McKeage, 2006) and broader organisational and education literature (Stough, Saklofske & Parker, 2009; Van Rooy, Alonso & Viswesvaran, 2005) there has been little research exploring differences, other than for gender differences (Bay & McKeage, 2006), in EQ in a student group to assist instructors in targeting differentiated interventions. Given this paucity in the accounting education literature, the purpose of this study is to explore differences in EQ between accounting students of differing race, language and gender in a heterogeneous undergraduate professional accounting education[19] program.

EQ refers to an individual's ability to perceive, express and process emotions while understanding, reasoning through and regulating emotions of one self and those of others (Fall, Kelly, MacDonald, Primm & Holmes, 2013; Mayer, Roberts & Barsade, 2008; Mayer & Salovey, 1997; Satija & Khan, 2013; Sigmar, Hynes & Hill, 2012). EQ influences an individual's social, emotional and academic competencies (Garner *et al.*, 2014; Vandervoort, 2006). Academic competencies are critical for an individual's ability to focus selective attention and to apply the mental processes necessary for

[19] ''Professional accounting education'' is defined as accounting education programs which have as their primary objective the graduating of students who qualify to enter the professional accountancy examinations of a professional accounting association (Coetzee & Schmulian, 2012b), although Flood and Wilson (2008) acknowledge that it is a term which may include not only pre-qualification education, but also continuing education post-qualification.

learning (Blair, 2002; Garner *et al.*, 2014) Individuals demonstrating higher levels of EQ tend to be more inquisitive and eager to learn (Rothbart & Jones, 1998; Rudasill, Gallagher & White, 2010), are perceived as more attentive and cognitively advanced (Eisenberg, Sadovsky & Spinrad, 2005; Garner, 2010), and are more aware of themselves (Parlakian, 2003). In contrast, lower levels of EQ reduces an individual's ability to recall educationally relevant material and may lead to dropout or expulsion from academic programs (Espelage, Anderman, Brown, Jones, Lane, McMahon, Reddy & Reynolds, 2013; Greenberg, Kusché & Speltz, 1991; Rice, Levine & Pizarro, 2007; Whitted, 2011). Low EQ may also lead to psychological problems and in severe cases violence against instructors and peers (Espelage *et al.*, 2013; Greenberg *et al.*, 1991; Rice *et al.*, 2007; Whitted, 2011).

Given the impact of EQ on a student's learning, along with potential improvement of any social emotional problems, instructors are increasingly encouraged to adopt social emotional learning (SEL) (Garner *et al.*, 2014). SEL focuses on developing an individual's ability to understand, express, and regulate the emotional aspects of life in ways that contribute towards positive developmental outcomes in academic as well as social areas (Elias, Gager & Leon, 1997; Garner *et al.*, 2014). SEL includes a variety of interventions aimed at teaching specific social emotional competencies (e.g., Denham & Burton, 1996; Geller, 1999; Greenberg, Kusche, Cook & Quamma, 1995; Joseph & Strain, 2003). These interventions include activities such as role-plays, identifying emotions games and group problem solving exercises (Sigmar *et al.*, 2012).

The effectiveness of SEL interventions in a heterogeneous group of individuals may, however, not be equal for all individuals in the group (Caplan, Weissberg, Grober, Sivo, Grady & Jacoby, 1992; Garner *et al.*, 2014). An individual's EQ competencies are specific to the sociocultural characteristics of the individual (Bradley, Corwyn, McAdoo & García Coll, 2001; Carlo, 2006; Dubow, Edwards & Ippolito, 1997; Hoffman, 2009; Utley, Kozleski, Smith & Draper, 2002; Zwaans, van der Veen, Volman & ten Dam, 2008). Sociocultural characteristics represent the social, and cultural factors that shape an individual's development and include, but are not exclusive to, fixed group markings such as race, language and gender (Chen & Eisenberg, 2012; Garner *et al.*, 2014; Sue, 2001). Such fixed group markings are important sociocultural factors for instructors to consider during the instructional design of their SEL interventions, in

order to make these interventions culturally relevant, as the content thereof may be received differently by the different groups (Garner *et al.*, 2014; Hoffman, 2009).

South-Africa is a particularly extreme example of different student groupings in a classroom. South Africa is a multi-cultural country consisting of Asian, African, Indian (descendants from India living in South Africa), Mixed-race[20] or White individuals, speaking a variety of South Africa's eleven official languages. These languages include nine African languages[21], Afrikaans[22] and English.

Historically, student groupings in South Africa where differentiated by race. Race served as a formal method of excluding Africans from various forms of societal activities and opportunities, including quality higher education (Coetzee & Schmulian, 2012b; Sartorius & Sartorius, 2013). Despite the abolishment of Apartheid in 1994 and the admittance of Africans to South African universities, these students may still suffer from the lingering effects of Apartheid through various forms of tacit exclusions hampering their learning (Coetzee & Schmulian, 2012a; Coetzee, Schmulian & Kotze, 2014; Hammond, Clayton & Arnold, 2009; Sartorius & Sartorius, 2013). Language, as a form of tacit exclusion, may serve to differentiate between South African students. African students, who represent the majority of the population, are generally unable to receive instruction in their African home language and instead receive instruction in the White students' home language of English or Afrikaans (Coetzee & Schmulian, 2012a; Coetzee *et al.*, 2014; Hammond *et al.*, 2009; Sartorius & Sartorius, 2013). Another factor to be considered in the development of EQ, is gender (Garner *et al.*, 2014). Gender influences not only the way emotions are expressed but also how emotions are regulated (Garner *et al.*, 2014). Gender is the most commonly reported sociocultural factor investigated in the EQ literature (Bay & McKeage, 2006; Belfield, Nores, Barnett & Schweinhart, 2006; Catalano, Mazza, Harachi, Abbott, Haggerty &

[20] The Mixed-race race is colloquially referred to as Coloureds. The diversity of this population resulted from the multi-faceted colonization history and South Africa been located on the major trade routes from the fifteenth to the nineteenth century (de Wit, Delport, Rugamika, Meintjes, Möller, van Helden, Seoighe, & Hoal, 2010). The South African Coloured population derives from at least five different paternal populations (Khoisan, Bantus, Europeans, Indians and Southeast Asians) with a large (more than 60%) maternal contribution of Khoisan people (Quintana-Murci, Harmant, Quach, Balanovsky, Zaporozhchenko, Bormans, and Behar, 2010).

[21] The African languages consist of Ndebele, Northern Sotho, Swazi, Tsonga, Tswana, Venda, Xhosa and Zulu.

[22] Afrikaans is a West Germanic language, spoken natively in South Africa. It is the third most spoken mother tongue in the country with approximately 13.3 percent of the population speaking it (De Swaan, 2013).

Fleming, 2003; Frey, Hirschstein, Snell, Edstrom, MacKenzie & Broderick, 2005; Garner *et al.*, 2014; Heckman, Moon, Pinto, Savelyev & Yavitz, 2010; Muennig, Schweinhart, Montie & Neidell, 2009; O'neill, Clark & Jones, 2011; Webster-Stratton, Jamila Reid & Stoolmiller, 2008).

Although South Africa is perhaps extreme in its population diversity, globalisation has introduced diversity in the higher education sector across the globe (Boland, Sugahara, Opdecam & Everaert, 2011; Coetzee *et al.*, 2014; Gunkel, Schlägel & Engle, 2014; Sugahara & Boland, 2010). Consequently, there is need globally to consider culturally sensitive aspects, such as race and language, in the instructional design of SEL interventions to make them more effective at developing students' EQ (Garner *et al.*, 2014; Pool & Qualter, 2012). To inform these instructional design decisions this paper explores differences in the EQ between the various race, language and gender groups of accounting students in a heterogeneous professional accounting class?

To explore the differences in the EQ of the accounting students in a heterogeneous professional accounting class, this study employed the "psychometrically sound and practically short" EQ measure developed by Wong and Law (Wong & Law, 2002:244). The EQ measure adopted in this study has been widely used to explore students' emotional intelligence (see for example Güleryüz, Güney, Aydın & Aşan, 2008; Gunkel *et al.*, 2014; Kafetsios & Zampetakis, 2008; Law, Wong & Song, 2004; Sy, Tram & O'Hara, 2006).

The following section of this paper considers the theoretical underpinning of EQ and the heterogeneous make-up of the South African professional accounting class. Thereafter the method applied, the results thereof and the conclusions drawn are documented.

2. EMOTIONAL INTELLIGENCE (EQ)

The concept of EQ falls within the broad framework of human cognitive abilities and has been defined by Salovey and Mayer as "the subset of social intelligence that involves the ability to monitors one's own and others' feelings and emotions, to discriminate among them and to use this information to guide one's thinking and actions" (Salovey & Mayer, 1990:4). EQ is often referred to as an interrelated set of

emotional-cognitive skills (Costa & Faria, 2015; Mayer & Salovey, 1997). It has been suggested that EQ is more than just a body of knowledge but more a knowledge of how our bodies and emotions work (Clarke, Lovelock & McNay, 2016; Howe, 2008). However, it was only after the statement was made that EQ is equally important as cognitive abilities that the development of EQ came under investigation (Goleman, 1998). EQ is influenced by the way that one feels and thinks (Clarke *et al.*, 2016; Howe, 2008). Emotions and thinking cannot be separated as they directly influence each other (Clarke *et al.*, 2016; Howe, 2008). The core of EQ is not to only understand oneself but to also understand other people, leading to EQ consisting of two aspects namely intrapersonal (self-awareness and self-management) and interpersonal (awareness of others and relationship skills) (Howe, 2008; Salovey & Mayer, 1990). There is a strong relationship between these two aspects of EQ and developing EQ skills should thus not only include the development of a person's capability to develop emotional understanding but also to equip a person to handle social relationships (Goleman, 1998). The mastery of these skills allows an individual to develop their core inspiration and contributed to greater academic goals (Baumeister, Heatherton & Tice, 1994; Costa & Faria, 2015; Rode, Arthaud-Day, Mooney, Near & Baldwin, 2008). The development of EQ skills has resulted in students reflecting better levels of self-discipline, motivation, stress regulation and work organisation (Costa & Faria, 2015; Duckworth & Seligman, 2005; Elliot & Dweck, 2005).

Four theoretical models namely the ability, integrative, trait and mixed models were developed to measure EQ (Bar-On, 2006; Brackett & Salovey, 2006; Goleman, 1998; Mayer, Caruso & Salovey, 1999; Mayer & Salovey, 1997; Satija & Khan, 2013; Sigmar *et al.*, 2012). The models that are used more frequently are the ability model and the trait-based model (Foster, McCloughen, Delgado, Kefalas & Harkness, 2015; Roberts, MacCann, Matthews & Zeidner, 2010). The Mayer and Solevey (1997) ability model, is the model used in this study, and focuses on emotional concepts, which include an individual's ability to recognise and gather information and manage one's own and others' emotions (Salovey & Mayer, 1990; Satija & Khan, 2013). The ability model has been described as being "based on theory, clearly articulated, and more narrowly defined than other models of EQ" (Pool & Qualter, 2012:306). This model is the basis for many EQ measures as it has been developed and refined a number of times and is generally accepted by most researchers (Pool & Qualter, 2012). EQ, according the

ability model, comprises of four dimensions (Mayer & Salovey, 1997; Salovey & Mayer, 1990; Wong & Law, 2002).

1. *Appraisal and expression of emotion in the self (self-emotional appraisal [SEA])*

This is a person's ability to understand and express their emotions (Gunkel *et al.*, 2014). A person with a well-developed SEA will sense and acknowledge his/her own emotions well before most other people do (Mayer & Salovey, 1997; Salovey & Mayer, 1990; Wong & Law, 2002).

2. *Appraisal and recognition of emotion in others (others' emotional appraisal [OEA])*

OEA relates to a person's ability to perceive and understand the emotions of those people around them. A person with a well-developed OEA will be much more sensitive to the emotions of others and will be able to recognise other people's emotions (Mayer & Salovey, 1997; Salovey & Mayer, 1990; Wong & Law, 2002).

3. *Regulation of emotion in the self (regulation of emotion [ROE])*

ROE relates to a person's ability to regulate their emotions which will enable him/her a more rapid recovery from psychological distress (Mayer & Salovey, 1997; Salovey & Mayer, 1990; Wong & Law, 2002).

4. *Use of emotion to facilitate performance (use of emotion [UOE])*

UOE relates to a person's ability to use his/her emotions by directing them towards constructive activities and personal performance (Mayer & Salovey, 1997; Salovey & Mayer, 1990; Wong & Law, 2002).

These dimensions of EQ can be influenced by culture (Falk, Heine, Yuki & Takemura, 2009; Garner *et al.*, 2014; Gökçen, Furnham, Mavroveli & Petrides, 2014; Gunkel *et al.*, 2014; Heine & Hamamura, 2007; Hoffman, 2009) (Heine, Kitayama, Lehman, Takata, Ide, Leung & Matsumoto, 2001; Kitayama, Markus, Matsumoto & Norasakkunkit, 1997).

3. CULTURE

Culture is defined as the "collective programming of the mind which distinguishes one group from another" and sets the standards and norms of a society (Gunkel *et al.*, 2014; Hofstede, 1980:25). Cultural beliefs and values can impact emotions, perceptions and intellectual representation (Gunkel *et al.*, 2014; Taras, Kirkman & Steel, 2010). Culturally grounded practices are important to consider in the development of EQ, as development programs may be received differently by participants, as norms regarding expression, experience and regulation of emotions are conditioned by culture (Garner *et al.*, 2014; Hoffman, 2009). Information concerning the sociocultural characteristics of the individuals involved in the EQ development programs might enhance the effectiveness of these programs by making them more culturally relevant (Garner *et al.*, 2014; Hoffman, 2009). The particular group of students in this study are characterised by different sociocultural characteristics such as race, language and gender.

3.1 Sociocultural variables

3.1.1 Race

Given that race is nothing but biological fictions (Hammond *et al.*, 2009) literature has explored beyond skin colour in attempting to understand any difference in EQ between racial groups. Emotions and behaviour are displayed by individuals that match their own racial norms, which may be viewed by others as less appealing and acceptable (Garner *et al.*, 2014; Keltner, Gruenfeld & Anderson, 2003). These racial norms could include social and emotional behaviour differences such as different levels of social and emotional competencies, pro-social and anti-social behaviour and internalising versus externalising problems (Allen & Majidi-Ahi, 1998; Dinkes, Kemp & Baum, 2009; Elias & Haynes, 2008; Garner *et al.*, 2014; Keltner *et al.*, 2003; Leff, Lefler, Khera, Paskewich & Jawad, 2012; MacEvoy & Leff, 2012; Morrison, Robertson & Harding, 1998). EQ literature is however mixed in the confirming (Blanco-Vega, Castro-Olivo & Merrell, 2008; Dinkes *et al.*, 2009; Elias & Haynes, 2008; Elliott, Barnard & Gresham, 1989; Garner, 2006; Garner *et al.*, 2014; Leff *et al.*, 2012; MacEvoy & Leff, 2012) or disproving possible racial differences in EQ (Dukes & Martinez, 1994; Garner *et al.*,

2014; Gray-Little & Hafdahl, 2000; Strassburger, Rosen, Miller & Chavez, 1990). This gives rise to Research Question 1:

RQ1: Are there differences in EQ between accounting students from different races?

3.1.2 Language

The link between emotions and language cannot be universalised (Hoffman, 2009). Language is contextually-based and may influence EQ outcomes, as individuals with higher English literacy skills reported both pro-social and anti-social behaviour in an English-speaking context, which suggests that language may serve either as a risk or protective factor for EQ of individuals (Blanco-Vega *et al.*, 2008; Dewaele, 2005; Garner *et al.*, 2014; Kerr, Beck, Downs Shattuck, Kattar & Uriburu, 2003). Individuals may however also experience relatively more difficulty identifying emotions in a second language than in their native language (Dewaele, 2005; Garner *et al.*, 2014) and this may lower an individual's willingness to communicate in the second language (Baker & MacIntyre, 2000). This language barrier may hinder students' EQ development when studying in a second language in which case more attention should be given to not only developing EQ competencies but also to overcome second language difficulties (Garner *et al.*, 2014; Oades-Sese, Esquivel, Kaliski & Maniatis, 2011). This gives rise to Research Question 2:

RQ2: Are there differences in EQ between accounting students with different home languages?

3.1.3 Gender

Gender-based differences in EQ have been widely reported (Belfield *et al.*, 2006; Catalano *et al.*, 2003; Frey, Hirschstein, Edstrom & Snell, 2009; Frey *et al.*, 2005; Garner *et al.*, 2014; Heckman *et al.*, 2010; Lyusin, 2006; Muennig *et al.*, 2009; O'neill *et al.*, 2011). The impact of gender on EQ is, however, not uniform (Catalano *et al.*, 2003; Frey *et al.*, 2009; Frey *et al.*, 2005; Garner *et al.*, 2014). Females generally appear to be more competent in the appraisal of their own emotions and have a higher affinity towards psychological exploration of those around them than males (Eisenberg, Cumberland & Spinrad, 1998; Else-Quest, Hyde, Goldsmith & Van Hulle, 2006; Fernández-Berrocal, Cabello, Castillo & Extremera, 2012; Garner *et al.*, 2014;

Garner & Power, 1996; Lyusin, 2006; Zeman & Shipman, 1997). Females, in general, have greater interpersonal competencies and are more preoccupied with maintaining interpersonal relationships (Fernández-Berrocal *et al.*, 2012). In contrast, men may be more competent than females in managing and controlling their own emotions (Eisenberg *et al.*, 1998; Eisenberg *et al.*, 2005; Else-Quest *et al.*, 2006; Garner *et al.*, 2014; Garner & Power, 1996; Lyusin, 2006; Zeman & Shipman, 1997). This gives rise to Research Question 3:

RQ3: Are there differences in EQ between accounting students of different genders?

4. METHOD

4.1 Data collection

To explore the differences in emotional intelligence (EQ) in a heterogeneous demographic group of South African accounting students enrolled in a professional accounting education program, data were collected via self-report questionnaires containing the *Wong and Law Emotional Intelligence Scale (WLEIS).* This scale is based on the original model of Salovey and Mayer (1990). It was designed as a brief measure of emotional intelligence (Botma, 2009; Law *et al.*, 2004; Wong & Law, 2002) and has been widely used to explore students' emotional intelligence (see for example Güleryüz *et al.*, 2008; Gunkel *et al.*, 2014; Kafetsios & Zampetakis, 2008; Law *et al.*, 2004; Sy *et al.*, 2006). The scale consists of 16 items and measures four different dimensions: 1) self-emotion appraisal; 2) emotion appraisal of others; 3) use of emotion; and 4) regulation of emotion (Botma, 2009; Law *et al.*, 2004; Wong & Law, 2002). Wong and Law (2002) reported good internal consistency reliabilities of this instrument. Students responded to each item using a five-point Likert-type response scale ranging from strongly disagree to strongly agree. The questionnaire also collected demographic information relating to race, language and gender. This demographic information was used to address the research questions on whether there are any differences in the EQ between the various race, language and gender groups of accounting students in a heterogeneous professional accounting class.

4.2 Target Population

Professional skills development is integrated in the three-year undergraduate professional accounting education program. These professional skills are prescribed by the South African Institute of Chartered Accountants' (SAICA) *Competency Framework* and the International Federation of Accountant's (IFAC) *International Accounting Education Standards*. EQ components form part of these generic skills and like generic skills, are viewed as abilities that one can learn (Daff, De Lange & Jackling, 2012; Goleman, 2001). An overall program approach (Bunney, Sharplin & Howitt, 2015; Stoner & Milner, 2010; Willcoxson, Wynder & Laing, 2010) was followed to ensure the comprehensive coverage of EQ skills development throughout the program. It was not anticipated that each subject in the three-year program develop all the skills but it was envisaged that the skills development will be integrated across the three years of the undergraduate accounting program (SAICA, 2010). The EQ instrument was therefore distributed to approximately 400 final year students enrolled in an undergraduate professional accounting education program at a leading South African university[23].

4.3 Demographic Profile of Student Respondents

The respondent students consisted of mostly African (n=174) and White (n=191) students (Table 1). The White students' home language is either Afrikaans (n=122) or English (n=64). The vast majority of the African students' home language is an African language (n=160), There were more female (n=242) than male (n=162) respondents and the gender divide was most pronounced for the African respondents. African female respondents (n=119) significantly outnumbered the African males (n=55).

[23] The university where this study was conducted is consistently rated as being in the top three performers in the professional accountancy examinations in South Africa (Coetzee *et al.* 2014).

Table 1: Demographic profile of student respondents

	African	Other *	White	N	Total %
Total (n)	174	39	191	404	
%	43%	10%	47%	100%	
Gender (n)					
Male	55	15	92	162	40%
Female	119	24	99	242	60%
	174	39	191	404	100%
Home language (n)					
African	160	-	-	160	40%
Afrikaans	-	-	122	122	25%
English	11	38	64	76	29%
Other	3	1	5	9	6%
	174	39	191	404	100%

* - The subgroupings for population other (Asian, Chinese, Indian and Mixed-race) and home language other (German, Dutch, Portuguese, Chinese and Spanish) are so diverse preventing meaningful statistical analysis of the values.

5. RESULTS AND DISCUSSION

5.1 Differences in EQ

To explore differences in the mean EQ scores between racial groups (Research Question 1) and gender groups (Research Question 3) a Mann-Whitney test was performed (Table 2). The Mann-Whitney test is used when testing differences between means when there are two categorical, independent groups of variables[24] (Field, 2013). To explore difference in the mean EQ scores between various home language groups (Research Question 2) a Kruskal-Wallis test was performed (Table 2). The Kruskal-Wallis test is used when testing differences between means when there are three or more categorical, independent groups of variables (Field 2013).

[24] The Other population group were not included in the statistical analysis given there low number and that this number further represents several population groups including Asian, Chinese, Indian and Mixed-race students

Table 2: Difference in means between dimensions of EQ

Mean EQ scores	SEA	OEA			ROE	UOE
Race						
African	4.0728[e]	3.9454[e]			4.2265[e]	3.5632
White	4.1667[f]	4.0890[f]			4.3434[f]	3.6283
Home Language						
English	4.1833[cd]	4.2200	[b]	[d]	4.3711	3.6533
Afrikaans	4.1831[c]	3.9898	[ab]	[c]	4.3156	3.6311
African	4.0604[d]	3.9437	[a]	[cd]	4.2432	3.5453
Gender						
Male	4.1476	3.8981[a]			4.3050	3.7006[a]
Female	4.1119	4.1054[b]			4.2590	3.5320[b]

Note: Means with a different superscript “a” or “b” differ significantly at the 1 per cent level; means with a different superscript “c” or “d” differ significantly at the 5 per cent level; means with a different superscript “e” or “f” differ significantly at the 10 per cent level

5.1.1 Race

Exploring Research Question 1, statistically significant differences (p=0.1) were noted between African and White students for three of the four dimensions of EQ (appraisal and expression of emotion in the self (SEA), perception and understanding the emotions of others (OEA), and ability to regulate their emotions (ROE)) (Table 2). Differences in EQ between race groups have been explained in terms of differences in emotions and behaviour displayed by individuals matching their own racial norms (Garner *et al.*, 2014; Keltner *et al.*, 2003). This may include social and emotional behaviour differences such as different levels of social and emotional competencies, pro-social and anti-social behaviour and internalising versus externalising problems (Allen & Majidi-Ahi, 1998; Dinkes *et al.*, 2009; Elias & Haynes, 2008; Garner *et al.*, 2014; Keltner *et al.*, 2003; Leff *et al.*, 2012; MacEvoy & Leff, 2012; Morrison *et al.*, 1998).

In general, as a racial norm, African students are part of a collectivist culture (Botma, 2009). Collectivist cultures place emphasis on the needs and goals of the group as a whole over their individual needs and wishes (Botma, 2009). People in collectivist cultures view emotions as secondary reactions and do not focus on the analysis of their own and others' emotions (Botma, 2009). Emotions are applied to blend in with others and express group commitment and not to control or influence others (Bagozzi, Gopinath & Nyer, 1999). In contrast, White students are part of an individualist culture and are attentive to analyzing their own and others' emotions and view emotions as

important in explaining behaviors and actions (Botma, 2009). Emotions are used in an individualist culture to distinguish between oneself and others and to promote individuality (Bagozzi *et al.*, 1999).

5.1.2 Language

White students speak primarily Afrikaans (n=122) or English (n=64) as a home language, while African students speak primarily an African home language (n=160). In exploring Research Question 2, statistically significant differences were noted between the home languages groups aligning with the racial difference. White students, who primarily speak English or Afrikaans as home language, consistently scored higher than the African students, who primarily speak an African home language. These differences were, however, only statistically significant for two dimensions of EQ.

For the EQ dimension, perception and understanding of the emotions of others (OEA), students with an English home language reported statistically significant higher EQ levels than the African home language group (p=0.01). For the EQ dimension of appraisal and expression of emotion in the self (SEA), students with Afrikaans as home language reported statistically significant higher EQ levels (p=0.05) than students speaking an African home language.

Unlike the English and Afrikaans home language students, African home language students receive instruction in a language other than their home language (Coetzee & Schmulian, 2012a; Coetzee *et al.*, 2014; Hammond *et al.*, 2009; Sartorius & Sartorius, 2013). This observation offers support for the literature suggesting that individuals may experience difficulty in appraising, regulating and using their emotions in a language other than their home language (Dewaele, 2005; Garner *et al.*, 2014). This observation also supports the assertion that African students in South African universities, continue to suffer tacit social exclusion as they are compelled to receive instruction in a language other than their home language (Coetzee & Schmulian, 2012a; Coetzee *et al.*, 2014; Hammond *et al.*, 2009; Sartorius & Sartorius, 2013).

Despite being from the same racial group, a statistically significant difference in the perception and understanding of the emotions of others (OEA) (p=0.05) is evident between the Afrikaans and English home language students. Afrikaans students

attend single-medium Afrikaans schools, go to Afrikaans churches and socialise with Afrikaans peer groups and families (Jansen, 2009; Loubser, 2015). The English students are, however, exposed to multicultural and multilingual environments from a young age, as they attend inter alia English schools which are favoured by the African students as their language of instruction (Hammond *et al.*, 2009). Thus, the exposure of the English home language students to multicultural and multilingual school environments may contribute to the development of certain EQ skills (Garner *et al.*, 2014).

Students from one racial group may, therefore, not be taken as homogenous in terms of EQ development. The nuances between different home language groups should also be considered in addition to differences between racial groups exhibiting different social norms in the development of EQ programs.

5.1.3 Gender

Exploring Research Question 3, statistically significant differences were noted between male and female students for two of the dimensions of EQ (Use of emotion to facilitate performance and appraisal (UOE) and recognition of emotion in others (OEA)). Aligning with existing literature (Garner *et al.*, 2014), female students reported statistically significant higher EQ levels (p=0.01) in the appraisal and recognition of emotions in others (OEA) than the male students, while male students reported statistically significant higher EQ levels (p=0.01) for the use of emotions (UOE). Although, not statistically significant, male students' mean scores were higher than those of the female students in the remaining two dimensions (appraisal and expression of emotion in the self and regulation of emotion in the self), in contrast with the existing literature (Garner *et al.*, 2014).

To further explore these differences, the interaction of race with the EQ levels of gender was investigated (Table 2). African female respondents (n=119) greatly outnumbered the African males (n=55) and outnumbered the white female respondents (n=99). The mean EQ scores of African females are generally lower than the other race-gender groups'. This may be attributed to the status of African females within their collectivist society where females are marginalised bearers of burden. This may contribute to the means EQ scores of the female respondent group and the African respondent group being lower in most instances.

Table 3: Difference in means between dimensions of EQ

Mean EQ scores	SEA			OEA				ROE		UOE		
African Female	4.0105	c	e	4.0168		c	e	4.2010	e	3.5378		c
African Male	4.2076			3.7909	b		f	4.2818		3.6182		
White Female	4.2079	d		4.2071	a	d		4.3384	f	3.5303	a	
White Male	4.1223		f	3.9620	b			4.3487	f	3.7337	b	d

Note: Means with a different superscript "a" or "b" differ significantly at the 1 per cent level; means with a different superscript "c" or "d" differ significantly at the 5 per cent level; means with a different superscript "e" or "f" differ significantly at the 10 per cent level

Given that the effectiveness of SEL interventions in a heterogeneous group of individuals may not be equal for all individuals in the group (Caplan *et al.*, 1992; Garner *et al.*, 2014), instructors need to differentiate their instruction through targeting appropriate interventions to specific student groups. Identification of these groups may not be as simplistic as a race, language or gender fixed group marking. The results of this paper suggest that instructors need to consider the interaction between the markings. For example, a specific race-gender or race-language group may require unique interventions not required by another group.

6. CONCLUSION

EQ development needs to form part of accounting students skills development (Akers & Porter, 2003; Daff *et al.*, 2012). However the effectiveness of SEL interventions may not be equal for all individuals in a heterogeneous group (Garner *et al.*, 2014; Pool & Qualter, 2012). SEL interventions, therefore, need to be appropriately targeted by instructors. To assist instructors in targeting differentiated interventions, the purpose of this study was to explore differences in EQ between accounting students of differing race, language and gender. To explore these differences data was collected through a self-report questionnaire and the resultant data analysed with Mann-Whitney and Kruskal-Wallis tests.

Numerous statistically significant differences were identified in each of the four dimensions of EQ between students from different racial, language and gender groups. Additionally the results of this study suggest that instructors may need to delve deeper than race, language or gender. Instructors may need to sub divide these major grouping further and consider specific race-gender or race-language groups in targeting their SEL interventions.

The generalisability of this study is limited to the particular student cohort of the South African university explored. Future replication in other multicultural and multilingual environments may strengthen the generalisability of the reported results. While the present study was cross-sectional, a longitudinal study is encouraged in which EQ development is measured continuously throughout the degree program may be useful in exploring and illuminating the success of specific teaching interventions in developing specific student groupings EQ.

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CHAPTER 4

CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS

Aspiring professional accountants need to develop professional competencies, consisting of technical knowledge and professional skills, during their initial professional development (IPD). Professional skills are made up of intellectual, interpersonal and communication, personal and organisational skills (IAESB, 2015).

Despite emphasis on the development of professional skills in accounting education research and teaching over the past two decades (Abayadeera & Watty, 2016; Albrecht & Sack, 2000; Braun, 2004; De Lange, Jackling & Gut, 2006; Gammie, Gammie & Cargill, 2002; Howieson, 2003; Jackling & Watty, 2010; Kavanagh & Drennan, 2008; Keneley & Jackling, 2011; Mathews, Jackson & Brown, 1990; Usoff & Feldmann, 1998; Wilson, 2011), a gap continues to exist between the students' professional competencies and employers' expectations regarding these competencies of accounting graduates upon entering the workplace (Daff, De Lange & Jackling, 2012; Gammie *et al.*, 2002; Hassall, Joyce, Montaño & Anes, 2005; Usoff & Feldmann, 1998). It is proposed that EQ could be the missing link between the students' competencies and employers' expectation thereof (Daff *et al.*, 2012). EQ refers to an individual's ability to perceive, express and process emotions while understanding, reasoning through and regulating emotions of one self and those of others (Fall, Kelly, MacDonald, Primm & Holmes, 2013; Mayer, Roberts & Barsade, 2008; Mayer & Salovey, 1997; Satija & Khan, 2013; Sigmar, Hynes & Hill, 2012). Teaching interventions are therefore required to develop students' professional skills as well as EQ. However, the selection of appropriate teaching interventions may be hindered by demographic factors such as race, language (both home and instruction), schooling background and gender, as not all student groups react uniformly to different

teaching interventions (Garner, Mahatmya, Brown & Vesely, 2014; Pool & Qualter, 2012).

The purpose of this dissertation was to explore demographic differences in students' perceptions of the professional skills developed at the end of their IPD (Research paper 1 – Chapter 2). This dissertation further explored the differences in EQ between demographic groups of students (Research paper 2 – Chapter 3).

To explore demographic differences in accounting students' perceptions of their development of professional skills, this dissertation used a questionnaire listing the requirements of *International Education Standard 3 (Revised)* (IES 3), *Initial Professional Development – Professional Skills.* Students had to rate on a five-point Likert scale their agreement with the development of the listed professional skills. Statistically significant differences were found between the perceptions from different racial groups and different schooling backgrounds.

To explore demographic differences in accounting students' EQ, the *Wong and Law Emotional Intelligence Scale* (WLEIS) (Wong & Law, 2002) was used as a self-report questionnaire. Analysis of the data revealed statistically significant differences, in the four dimensions of EQ, between the students from different racial or language groups and for gender. Additionally, the results suggest that interaction between demographic variables, within groups, should also be considered.

Accounting programs adequately address technical skills (Daff *et al.*, 2012; Jackling & De Lange, 2009), however the development of professional skills (Jackling & De Lange, 2009) and the development of EQ (Daff *et al.*, 2012) continues to be of concern. Specific non-traditional pedagogical approaches have to be adopted to develop professional skills and EQ (Bunney, Sharplin & Howitt, 2015; Daff *et al.*, 2012;

Howieson, 2003; Jackson, 2015). These pedagogical approaches, for the development of professional skills, include theories of active (Bonwell & Eison, 1991), experiential (Kolb, 1984) and situated learning (Lave & Wenger, 1991), and for the development of EQ, social emotional learning (SEL) (Elias, Gager & Leon, 1997; Garner *et al.*, 2014). The effectiveness of these pedagogical approaches may, however, be influenced by the diversity in the classroom (Bradley, Corwyn, McAdoo & García Coll, 2001; Carlo, 2006; Dubow, Edwards & Ippolito, 1997; Hoffman, 2009; Utley, Kozleski, Smith & Draper, 2002; Zwaans, van der Veen, Volman & ten Dam, 2008). This dissertation suggests that the missing link in the effectiveness of pedagogical approaches, in the development of professional skills and EQ, lies within the demographic composition of the student group. Instructors have to select pedagogical approaches that are relevant to all the different demographic groups within the accounting classroom. Instructors can also no longer assume that students from one racial, language or gender group are homogenous. Cognisance should be taken to consider specific race-gender or race-language groups, in the implementation and development of these pedagogical approaches.

The generalisability of the findings of this dissertation is limited to the particular student cohort of the South African university explored. Future replication in other multicultural and multilingual environments may strengthen the generalisability of the reported results. While the present study was cross-sectional, a longitudinal study is encouraged in which professional skills and EQ development is measured continuously throughout the undergraduate program. This may be useful in exploring and illuminating the success of specific teaching interventions in developing specific student groupings' professional skills and EQ.

Feedback from accounting graduates after they have been employed and possibly their workplace supervisors, could be obtained in future, to determine whether professional skills and EQ were actually developed.

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