



## Guest Editorial

### *ACCOUNTING EDUCATION IN AFRICA*

*Guest editors:*

*Ilse Lubbe, University of Cape Town* (ilse.lubbe@uct.ac.za)

*Stephen Coetzee, University of Pretoria* (stephen.coetzee@up.ac.za)

---

This dedicated issue is made in collaboration with the Southern African Accounting Association (SAAA) Teaching & Learning Conference, and contains papers presented at the 2016 SAAA T&L Conference in Gauteng, South Africa. The SAAA appreciates the attendance of this conference by Prof. Alan Sangster (editor-in-chief), his valuable advice to novice researchers, and the journal's support of this region. Given the importance of the accounting profession in supporting economic development and growth across the continent (IFAC 2016), accounting education in Africa is particularly important. Accounting education research is however dominated by developed westernized countries (Marriott et al., 2014) with scant attention paid to the African continent and its particular challenges. Academics in developing countries, especially those with major social, political and economic problems, are in a prime position to engage in research that will benefit society as a whole (Verhoef & Samkin 2017).

Research in Accounting Education in Africa is at a developmental stage. South African accounting academics, in particular, have historically failed to engage in or remain disconnected from research (Venter and De Villiers, 2013; Samkin and Schneider, 2014; Verhoef & Samkin 2017). This is evident by the limited number of papers submitted and the ratio of papers submitted to this dedicated issue, compared to those actually accepted. Only 10 full papers relating to *Accounting Education in Africa* were presented at the conference and submitted for consideration in the dedicated issue. A further paper was submitted for the conference proceedings only, while nine abstracts (representing research in progress) were submitted for the conference. Of those manuscripts submitted for this dedicated issue, two were accepted, and three more submissions were included at a later stage, resulting in five papers included in this issue, all submitted by South African accounting academics.

In South Africa, many studies refer to the challenges associated with student learning and diversity, including culture, gender, race, language, and technology. The country's historical educational and socio-economic circumstances have a significant impact on students' progress and success in higher education. **Papageorgiou and Callaghan** (2017) investigates the potentially gendered influence of parental style on the performance of accounting students, finding that exposure to an authoritarian parental style, associated with variables representing socio-economic disadvantage, negatively affect

student performance. This study offers accounting academics the opportunity of a better understanding of and greater sensitivity to persistent effects related to their students' parental authority that could influence students' academic performance.

Two papers have the first-year experience as their focus area, considering support to underprepared and marginalised students. **Cloete** (2018) applied an integrated assessment to first-year university students with the aim to enhance the lack of critical thinking skills in undergraduate students. Based on the statistical significance of the findings in favour of the experimental group, this study recommends that integrated assessments, based on real work problems, should be conducted in first year studies as well as in subsequent years, as such assessments are useful to link theory and practice. Considering whether the academic success of underprepared students can be improved by changing student behaviour through revised classroom management practices, **Fourie and Erasmus** (2018) developed a teaching approach that focusses on classroom management practices. In line with their finding that teaching is the most prominent factor for student success, their revised teaching approach includes limited formal lectures and extended tutoring sessions, and activities such as small tutorial groups with dedicated tutors, regular meetings between tutors and lecturers, tutors focussing on professional relationship with students and timely identification of at-risk students.

Challenges associated with large classes and access to universities (especially during the time of student unrest with the 'fees must fall' campaign in South Africa), caused a renewed focus on the use of information technology to enhance learning opportunities. The study by **Beukes, Kirstein, Kunz and Nagel** (2017) looked at the adoption profiles of South African students from innovators to laggards. This study found that male students adopted innovations quicker than female students, confirming a gender-based divide. However, no statistically significant differences were noted between students from different races, concluding that online simulation was more beneficial than traditional teaching methods for final year undergraduate auditing students. The study by **Coetzee, Schmulian and Coetzee** (2017) explored undergraduate accounting students' perceptions of web conferencing-based tutorials. A number of students indicated that the only issue hampering their positive experience related to operational challenges. This study found that, in general, attendance of web conference-based tutorials had a significant impact on students' academic performance.

In conclusion, we want to encourage our fellow African and South African accounting academics to continue investigating and analysing the challenges when educating professional accountants, in order to prepare them with globalised, technological and critical knowledge situated within a framework of ethical competence.

## References

- Beukes, B., Kirstein, M., Kunz, R., & Nagel, R.** (2018). Innovators to laggards – how South African students adopted and perceived technologically enhanced learning. *Accounting Education*, 27(5), doi:10.1080/09639284.2017.1417875
- Cloete, M. B.** (2018). The impact of an integrated assessment on the critical thinking skills of first-year university students. *Accounting Education*, 27(5).
- Coetzee, S. A., Schmulian, A., & Coetzee, R.** (2018). Web conferencing-based tutorials: Student perceptions thereof and the effect on academic performance in accounting education. *Accounting Education*, 27(5), doi:10.1080/09639284.2017.1417876

- Fourie, H., & Erasmus, L.** (2018). Inclusive accountancy programmes in higher education: A revised teaching approach. *Accounting Education*, 27(5).
- International Federation of Accountants (IFAC).** (2016). *ACCA to Support iCPAR in building capacity through DFID-funded program*. Retrieved from <http://www.ifac.org/news-events/2016-01/ifac-selects-acca-strategically-strengthen-accountancyprofession-rwanda>
- Marriott, N., Stoner, G., Fogarty, T., & Sangster, A.** (2014). Publishing characteristics, geographic dispersion and research traditions of recent international accounting education research. *The British Accounting Review*, 46(3), 264–280.
- Papageorgiou, E., & Callaghan, C. W.** (2018). Parental style and gendered student performance in the South African context of accounting studies. *Accounting Education*, 27(5), doi:10.1080/09639284.2017.1340167
- Samkin, G., & Schneider, A.** (2014). The accounting academic. *Meditari Accountancy Research*, 22(1), 2–19.
- Venter, E. R., & de Villiers, C.** (2013). The accounting profession's influence on academe: South African evidence. *Accounting, Auditing & Accountability Journal*, 26(8), 1246–1278.
- Verhoef, G., & Samkin, G.** (2017). The accounting profession and education: The development of disengaged scholarly activity in accounting in South Africa. *Accounting, Auditing & Accountability Journal*, 30(6), 1370–1398.