TEACHING PRACTICES IN MANAGEMENT ACCOUNTING AND FINANCE

Nicholas Anthony Wood

211554110

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Supervisor: Professor S. M. Maistry

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SUPERVISOR'S PERMISSION TO SUBMIT

I, Professor S. M. Maistry, as the candidate's supervisor, agree to the submission of this thesis.

Supervisor's signature: _____ Date: 23/09/2017

DECLARATION

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ABSTRACT

Attempts over many years internationally to reform higher education teaching and learning in the discipline of accounting, by broadening curricula and adopting learner-centred pedagogies to more effectively equip graduates with the requisite professional skills and attributes, have proved elusive, owing to a number of interrelated barriers at faculty, institutional, student and professional levels (O'Connell, 2015; The Pathways Commission, 2012). More recently, the South African Institute of Chartered Accountants (SAICA) (2010), the professional accounting association that accredits South Africa's higher education institutions' accounting programmes, introduced a competency-based framework with similar objectives to those specified above.

Although accounting education literature offers general insights into the nature and influencing factors of teacher- and learner-centred practices in lecturing and tutoring contexts, the depth of understanding is limited, owing, it appears, to the paucity of rich qualitative case study research on pedagogy in accounting courses. To address this gap, and against the background of attempts to reform accounting education, an in-depth qualitative case study was conducted, exploring managerial accounting and finance lecturing and tutoring practices in a postgraduate module at the University of KwaZulu-Natal. The study's use of multiple data sources, including module materials, direct observations supplemented by video recordings, and conventional and video-stimulated reflection (VSR) interviews, yielded rich insights into the phenomena. Convenience sampling was used to select the two educator participants in the study, one on the Westville campus and the other the Pietermaritzburg campus. The data was analysed using a content and thematic analysis approach.

Confirming the literature, teacher-centred practices dominated lectures while tutorials were more learner-centred, but in each context the participants experienced constraints in their attempts to initiate higher levels of student engagement. These barriers, together with enablers that emerged from the study, were uniquely modelled in the context of Shulman's (1986) knowledge bases to demonstrate their influence on teaching practices. By differentiating barriers into explicit or implicit categories, and enablers according to pedagogical or content knowledge, the model highlights, as in this study, the imperative of addressing educators' restricted pedagogical knowledge and content knowledge to

enable them to negotiate teaching tensions experienced as they seek to adopt more learner-centred practices. In this way the model extends theory by providing fresh insights into the challenge of overcoming obstacles to adopting learner-centred pedagogies. While the most significant explicit and implicit barriers in this study were SAICA's accreditation requirements and the participants' restricted pedagogical knowledge, the strongest enabling factors were critical reflection and continuing professional development (CPD).

A further unique contribution of the study to accounting education literature was its highlighting of the value, and the novel revelation in this higher education context, of VSR processes as a means of prompting educators' critical reflection on their practices. In this instance, it marked the commencement of constructive discussion and engagement on advancing teaching and learning practices, thus laying the foundation for pointed, situation-specific CPD.

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LIST OF ACRONYMS AND ABBREVIATIONS

AAA	American Accounting Association
ACMA	Associate Chartered Management Accountant
AECC	Accounting Education Change Commission
AICPA	American Institute of Certified Public Accountants
AMAF	Advanced Managerial Accounting and Finance
BCOA	BCom (Accounting)
BCOAH	BCom (Hons) in Accountancy
CA	Chartered Accountant
CA ANZ	Chartered Accountants Australia and New Zealand
CF	Competency Framework
CHE	Council on Higher Education
Ci	Critical Incident
CIMA	Chartered Institute of Management Accountants
CK	Content Knowledge
COP	Community of Practice
CPD	Continuing Professional Development
DUT	Durban University of Technology
DVD	Digital Video Disk
FSA	Financial Statement Analysis
HEI	Higher Education Institution
ICAEW	Institute of Chartered Accountants in England and Wales
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
II	Initial Interview Data Source
IMA	Institute of Management Accountants

ITC	Initial Test of Competence
LCP	Learner-Centred Practices
LVSR	Lecture Video-Stimulated Reflection Interview
MAF	Managerial Accounting and Finance
OHP	Overhead Projector
PAA	Professional Accounting Association
PAAB	Public Accountants and Auditors Board
PBL	Problem-Based Learning
PCK	Pedagogical Content Knowledge
PGDA	Postgraduate Diploma in Accounting
PK	Pedagogical Knowledge
PMB	Pietermaritzburg Campus
PQS	Pervasive Qualities and Skills
QE	Qualifying Examination
SA	South Africa
SAEF	School of Accounting, Economics and Finance
SAICA	South African Institute of Chartered Accountants
SAL	Students' Approaches to Learning
SCL	Students' Conceptions of Learning
SR	Stimulated Recall
TCP	Teacher-Centred Practices
TVSR	Tutorial Video-Stimulated Reflection Interview
UK	United Kingdom
UKZN	University of KwaZulu-Natal
US	United States of America
VSR	Video-Stimulated Reflection
WV	Westville Campus

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CHAPTER 1
INTRODUCTION

1.1 INTRODUCTION

> "In a very real sense, accounting educators are trustees or guardians for the future of the accounting profession. The educational responsibility of the accounting academy is a broad one, broader and more formative than that of educators more generally, encompassing the development of cognitive skills and the acquisition of technical knowledge, of course, but going well beyond this to develop in students an entry-level base of necessary professional skills along with an understanding of and resonance with the accounting profession's broad societal purposes. This educational responsibility has both curricular (what we teach) and pedagogical (how we teach) dimensions". (The Pathways Commission, 2012, pp. 23–24)

Attempts internationally to reform accounting higher education to achieve the above desired outcomes have occurred over many years but with limited success. More recently the South African Institute of Chartered Accountants (SAICA), the professional accounting association (PAA) that accredits South African (SA) university chartered accounting (CA) degree programmes, changed its curriculum from a knowledge- to a competency-based model (SAICA, 2010) with attendant pedagogical implications. As experienced intentionally, implementing the advocated learner-centred pedagogical approach has been challenging, given the significant institutional, educator, student and professional obstacles that exist (Adler, Milne, & Stringer, 2000; Hesketh, 2011; The Pathways Commission, 2012; van der Merwe, McChlery, & Visser, 2014).

Against this background, I chose to conduct an in-depth case study of managerial accounting and finance teaching practices in a postgraduate module at the University of KwaZulu-Natal (UKZN), to explore the nature of these practices and underlying influences with the aim of extending our understanding of these phenomena, and thereby facilitating pedagogical reform and the achievement of the outcomes aspired to above.

This introduction will commence with a background discussion of PAAs' varying influence over higher education institutions (HEIs) followed by a review of accounting education reform initiatives internationally and in SA specifically. Further context for the study is presented by considering the challenges facing accounting educators at UKZN, after which the rationale for my study is discussed, followed by a statement of the research problem and the study's purpose. Finally, a brief review of the conceptual frameworks and research design employed is presented as well as the organisation of the rest of the thesis.

1.2 BACKGROUND AND CONTEXT

1.2.1 PAAs' influence on accounting higher education

Before discussing accounting education reform initiatives internationally and in SA, some background information concerning different CA qualifying processes is necessary to clarify the relative distinction between academic and professional education that exists in different countries and how this impacts on HEI autonomy and academic accounting education. Although the qualification process of becoming a CA differs from country to country (Helliar, 2013), common requirements include the completion of one or more formal education programmes accredited by the relevant PAA, a minimum period of approved practical training, and passing PAA-controlled qualifying examinations (QEs). Key differences in the qualification processes, of relevance to my study, are the structuring of the academic and professional education, and the timing of the QEs.

Because candidates in SA, and the United States of America (US) are immediately eligible to write QEs soon after completing their HEI degree studies (American Institute of Certified Public Accountants (AICPA), 2016; SAICA, 2016a), the distinction between academic and professional education is blurred, with the latter influencing the former and giving rise to criticisms that PAA accreditation and examination requirements impinge on HEIs' autonomy and narrow the curricula (Annisette & Kirkham, 2007; Botha, 2001; Coetzee & Schmulian, 2013; Cooper, Everett, & Neu,

2005; Tinker & Koutsoumadi, 1997; Venter & de Villiers, 2013; Wood & Maistry, 2014), an issue that will be elaborated later in this introductory chapter. Given, however, the influence exerted by PAAs' on HEI education programmes in SA particularly, it may be more appropriate to describe accounting programmes at SAICA-accredited HEIs as constituting professional rather than academic education, or possibly a hybrid of the two.

In contrast, in Australia, New Zealand, and England and Wales, the distinction between academic and professional education is clearer because, for most candidates, specific professional education only occurs after graduating from HEIs, with QEs being written in the course of professional studies (Chartered Accountants Australia and New Zealand (CA ANZ), 2016b; Institute of Chartered Accountants in England and Wales (ICAEW), 2016b). Consequently, without the burden of having to prepare students for imminent QEs, HEIs in these countries enjoy relatively more independence from PAAs than those in SA and the US, and consequently can design their curricula with a greater academic focus (Annisette & Kirkham, 2007; Beattie, Collins, & McInnes, 1997; Evans, 2008; van der Merwe et al., 2014; Venter & de Villiers, 2013). In the United Kingdom (UK) in particular, HEI independence is strengthened because exemption from professional examination modules, and hence accreditation, is limited and each HEI can choose the extent of exemption to seek (ICAEW, 2016a; van der Merwe et al., 2014). In contrast, PAA accreditation of HEIs in SA, the US, Australia and New Zealand applies to entire degree programmes (AICPA, 2016; CA ANZ, 2016a; SAICA, 2016a), enabling PAAs to have greater influence over accounting programme curricula. Against this background, accounting education criticisms and reform proposals, as well as implementation hindrances, will be outlined below, commencing with general international experience — particularly in the US given its similarly to the SA qualification process — and then SA specifically.

1.2.2 Accounting education reform

1.2.2.1 Forces for change

Accounting education reform initiatives in the US and elsewhere gained significant impetus with the release in the US of a number of reports that highlighted shortcomings as well as suggested improvements to better equip graduates with the requisite knowledge, skills and attitudes for their expanded role in the workplace and to meet their societal responsibilities (Accounting Education Change Commission (AECC), 1990; American Accounting Association (AAA), 1986; Arthur Andersen & Co. et al., 1989; Sumden, 1999). At the same time, accounting education reviews were conducted in other countries, for example Australia (Mathews, Brown, & Jackson, 1990), New Zealand (Lothian & Marrian, 1992) and Canada (Boyd, 1995), and similar recommendations were made, supported by the International Federation of Accountants (IFAC) (1996). Significant forces expanding accountants' roles in business beyond the traditional functions (e.g. financial reporting, financial management, audit and taxation), into areas such as strategic planning and business advising, included rapid information technological developments, business globalisation and more highly regulated environments. These dynamic contexts not only created opportunities and expectations for professional accountants to move beyond their traditional roles, but increased the complexity of business transactions, requiring graduates to address unstructured, complex problems and to continuously update their knowledge bases (AAA, 1986; Arthur Andersen & Co. et al., 1989; Burns, Hopper, & Yazdifar, 2004; Institute of Management Accountants (IMA), 1994). Meeting these needs required graduates who were not only technically competent but also had wider, general management perspectives and capabilities, for example the ability to gather, analyse and synthesise information, to think critically, to work in teams and to communicate effectively. Against this background of turbulent change, accounting education's relevance, particularly its curricula and pedagogy, in producing competent graduates, was challenged.

1.2.2.2 International perspective

In the US, the AECC (1990) consolidated the Bedford Committee report (AAA, 1986) and the Big 8 White Paper (Arthur Andersen & Co. et al., 1989) concerning US accounting higher education curricula, pedagogical deficiencies and recommended improvements. These concerns and recommendations will first be outlined followed by a consideration of the degree of reform achieved and hindrances identified.

The AECC's (1990) primary recommendation was to re-orientate accounting education from a technical, content-focused approach that emphasised knowledge acquisition and preparing for professional examinations to one that broadened the curriculum and concentrated on enabling students to develop conceptual understanding, professional skills, values and attitudes so as to better equip them for the workplace and continual learning throughout their careers. In particular, curricula needed to be broadened to include an understanding of accounting's wider societal role, and students' knowledge base needed to be expanded to include general, business and organisational knowledge. In addition, greater emphasis was required on applying knowledge and professional skills in diverse contexts rather than on memorising facts and procedures in preparation for professional examinations.

Pedagogy, too, needed to change from being teacher-centred to become more learner-centred. The traditional teacher-centred approach, characterised by textbook-based transmission of rules and techniques, and the demonstration of problem solving in contrived, one-right-answer situations, ignored the complexities and uncertainties experienced in practice. Within this context, students were largely passive recipients with little opportunity to develop essential professional skills. Consequently, students tended to be unstimulated in this teaching environment and poorly equipped for their expanded roles as professional accountants. Instead, the AECC (1990) advocated a learner-centred teaching approach, one where educators facilitated student learning by introducing engaging learning experiences in which students actively participated, used technology creatively and were exposed to professional practice realities, for example through the use of case studies, role play, research projects and classroom interactions with practising accountants. Furthermore, knowledge integration across courses and departmental boundaries was encouraged to broaden students' perspectives.

Beattie, Collins, and McInnes (1997) pointed out, however, that the above criticism of accounting curricula, which deemphasised theoretical and conceptual understanding, was not as applicable in countries whose universities had less responsibility for preparing students for professional examinations, for example Australia, New Zealand and the UK. Nevertheless, these problems, although to a lesser extent, existed beyond the US and similar recommendations were made to address them (IFAC, 1996; Lothian & Marrian, 1992; Mathews et al., 1990). Recognising the narrowing influence of focusing curricula and pedagogy on preparing students for professional QEs, the AECC released a further Issues Statement entitled *AECC Urges Decoupling of Academic Studies and Professional Accounting Examination Preparation* (AECC, 1991).

Ten years after the AECC's (1990) recommendations, however, educator surveys in the US (Dow & Feldmann, 1997), New Zealand and Australia (Adler & Milne, 1997; Adler et al., 2000) found that while some learner-centred activities had been incorporated into teaching and learning strategies, this change was not reflected in the nature of assessment, which continued to be dominated by traditional, individually written, instructor-evaluated assignments and examinations. These results suggested that partial rather than fundamental educational reform had occurred, which, in the US, was further confirmed by Sumden's (1999) review and Albrecht and Sack's (2000) research, these latter educators concluding: "Our rules-based, memorisation, test-for-content, and prepare for certifying-exam educational model is inefficient, but more importantly, it does not prepare students for the ambiguous business world they will encounter upon graduation" (Albrecht & Sack, 2000, p. 43). The above studies also identified a number of reasons for the slow pace of change, most of which related to "lack of student readiness, inadequate educator support mechanisms and non-reflective teacher practices" (Adler et al., 2000, p. 113).

Ten to fifteen years later, research findings and reports in the US (The Pathways Commission, 2012), Australia (O'Connell et al., 2015; Jackling, de Lange, & Natoli, 2013; Leveson, 2004; Palm & Bisman, 2010) New Zealand (Bui & Porter, 2010; Low, Samkin, & Liu, 2013) and the UK (Lucas, 2002) confirmed the difficulty of achieving widespread fundamental accounting education reform with curriculum narrowness and teacher-centred pedagogy continuing to dominate classroom and assessment practice. To address these concerns in the US, The Pathway Commission (2012) recommended

that stronger ties be established between education, research and practice, and that research requirements be included in accounting programmes to develop students' analytical and general research skills. In addition, it was proposed that educators and practitioners jointly define accounting's knowledge base and professional competency requirements as a basis for the design of appropriate curricula and development of suitable pedagogies. With regard to the latter, as has occurred in some other professional disciplines, for example law and medicine, it was proposed that consideration be given to developing unique accounting signature pedagogies (Shulman, 2005), blending teachers' content, pedagogical and technological knowledge (Thompson, 2014) to incorporate learning experiences, such as practice-based case studies, that would expose students to real-life, complex and unstructured decision-making contexts (Boyce, Williams, Kelly, & Yee, 2001; Spraakman & Jackling, 2014; The Pathways Commission, 2012).

Unlike previous reform initiatives in the US, the Pathways Commission (2012) highlighted common barriers to change that exist at faculty, institutional, and accounting profession levels (discussed in Chapter Two) together with proposed remedies and the need to develop coordinated strategies to address these hindrances. Similar impediments, remedies and the need for a coordinated response were also identified in Australian accounting higher education (O'Connell et al., 2015) with an additional impediment to reform being the '… the failure to identify, understand and communicate …' the organisational and social consequences of reported accounting information, an issue that is further elaborated below.

Given the significant influence of accounting practice on human organisational behaviour, and hence society as large (Hopwood, 1983; Hopwood & Miller, 1984), there is a growing awareness of the need to broaden accounting curricula beyond technical practice (Bryer, 2011; Miller & Power, 2013; The Pathways Commission, 2012) to "…provide future professionals with a broad understanding of the nature, roles, practices, uses and impacts of accounting" (O'Connell et al., 2015, p. 63). This outcome can be achieved, it is proposed, by increasing curricula focus on the ethical, environmental and social aspects of the accountant's role and by studying accounting in its organisational and social contexts (O'Connell et al., 2015; The Pathways Commission, 2012).

Against this international background of accounting education reform, the situation in South Africa will now be discussed.

1.2.2.3 South African context

South Africa's professional CA accounting education has been similarly criticised for its curriculum narrowness and teacher-centred pedagogy, and equivalent suggestions have been made for broadening its focus and adopting learner-centred pedagogies (Botha, 2001; Coetzee & Schmulian, 2012; Hesketh, 2011; Slabbert & Gouws, 2006; van der Merwe et al., 2014; van der Schyf, 2008; Venter & de Villiers, 2013; West & Saunders, 2006). Although the criticisms are similar to those identified internationally and discussed above, the extent of the problem in SA is exacerbated by SAICA's considerable influence over accredited universities exerted through their accreditation requirements in respect of curriculum specification and performance pressures associated with its standard setting QE, previously known as QE Part 1, but currently, with effect from 2013, the Initial Test of Competence (ITC) (SAICA, 2016c).

SAICA's Competency Framework (CF) (2014), with which accredited universities have to comply, stipulates in detail technical competencies to be developed at designated proficiency levels for core accounting disciplines, as well as knowledge lists specifying the required depth of understanding. In addition "Examinable Pronouncements ... [for] Auditing, Financial Accounting and Tax" (SAICA, 2016b, p. 1), itemise applicable international and local rules, regulations, statements and standards, which apply to forthcoming ITC examinations. Given this high-level specification, university curriculum decisions for core accounting disciplines are restricted to allocating syllabus requirements across the different academic levels to ensure coordinated development of the required competencies. In addition, the extensive technical accounting content prescribed affords educators little time for exploring theoretical and wider accounting issues with their students (Botha, 2001; Coetzee & Schmulian, 2012; van der Merwe et al., 2014; Venter & de Villiers, 2013) or incorporating research activities into the curriculum (van der Merwe et al., 2014; van der Schyf, 2008). Furthermore, SAICA exerts considerable performance pressure on accredited universities through its policies and procedures related to the ITC examinations it sets and administers. For example, a

key requirement for ongoing accreditation is the achievement of demanding minimum ITC pass rates (SAICA, 2015c, p. 43), and university reputations are affected by SAICA's publishing of ITC examination results and top achievers by university (SAICA, 2015a, 2015b; Venter & de Villiers, 2013). In addition, educators' subvention payments are determined in part by ITC performance (Stegen, 2014; Venter & de Villiers, 2013); hence, not surprisingly, under these circumstances a "'teaching to the test' mentality prevails with students expect[ing] to be coached to success" (Wood & Maistry, 2014, p. 203) and teacher-centred pedagogy dominating at SA SAICA-accredited universities (Barac & Du Plessis, 2014; Botha, 2001; Coetzee & Schmulian, 2012; Hesketh, 2011; Slabbert & Gouws, 2006; van der Merwe et al., 2014; West & Saunders, 2006; Wood & Maistry, 2014). This approach to accounting education is, however, contrary to SAICA's intentions as expressed in its CF (SAICA, 2014) discussed below.

A key motivation for SAICA introducing a CF (2010) was to address QE candidates' recurring professional skill weaknesses, evident, for example, in their inability to apply principles to specific scenarios or to present well-reasoned arguments in support of their recommendations (SAICA, 2009). Consequently, the CF (SAICA, 2010) elevated generic skills from being desirable outcomes (SAICA, 2005) to specifically required competencies that accredited universities are expected to develop to appropriate levels within a university context. Described in the CF (SAICA, 2010, p. 17) as "pervasive qualities and skills [PQS]", these are grouped into three categories: "Ethical Behaviour and Professionalism", "Personal Attributes" and "Professional Skills". The increased emphasis on their development was part of a more fundamental move from a knowledge-based syllabus (SAICA, 2005) to a competency-based framework (SAICA, 2010) requiring the integration of discipline-specific competencies with PQS to pre-determined proficiency levels. Achieving competence is envisaged as being an integrative process involving knowledge acquisition, understanding development — "i.e. not rote learning or memorisation" (SAICA, 2014, p. 17) — and application experience in performing the varied tasks of professional accountants (SAICA, 2014).

To foster deep learning of this nature the CF (SAICA, 2014) draws on Dewey's educational philosophy of pragmatism, experimentalism and discovery learning (Dewey, 1915; Johnson, 2010), in terms of which educators are encouraged to shift

from transmitting knowledge to enabling learners to make sense of accounting knowledge by, for example, introducing new ideas in the context of current business issues or problems that require active student engagement through trial and error, independent thinking and linking new to existing knowledge. Accordingly, it is suggested, students will grasp the relevance and significance of new concepts more easily and be more motivated to gain the necessary understanding and competence (SAICA, 2014). Thus, consistent with the recommendations of others (AECC, 1990; Adler et al., 2000; Albrecht & Sack, 2000; Barac & Du Plessis, 2014; Coetzee & Schmulian, 2012; Hesketh, 2011; Keddie & Trotter, 1998; Palm & Bisman, 2010), a shift from teacher-centred to learner-centred pedagogy is required.

The notion of contextualising knowledge and skills is further expanded to include students' ability to decide on appropriate approaches to adopt and specific techniques to draw on to solve business problems. To this end, the use of problem-rich, unstructured scenarios and case studies is suggested, thereby aligning the CF (SAICA, 2014) with the recommendations of others (Boyce et al., 2001; Spraakman & Jackling, 2014).

In addition to elevating the development of PQS, which incorporates general business and organisational knowledge, the CF (SAICA, 2010) aimed to further broaden the curriculum beyond technical competence by highlighting leadership and intellectual abilities as key attributes to be nurtured in candidates during pre-qualification education and training. To engender a leadership focus, educators are urged to situate the development of students' technical expertise within the context of a thorough understanding of organisations' strategic environments (SAICA, 2014), and to this end the CF (SAICA, 2010) included specific competency requirements for strategy, risk management and governance.

Accounting's societal role and responsibility was also highlighted in the CF by the specific inclusion in the curriculum of the need to consider sustainability issues and the development of '… ethical behaviour and professionalism… [including]: … protects the public interest, acts competently with honesty and integrity and avoids conflict of interest…' (SAICA, 2014).

Despite the CF's (SAICA, 2010) aim of broadening the curriculum beyond technical competence, as explained above, and advocating the adoption of learner-centred

teaching approaches, SA HEI degree programmes, as discussed more fully in Chapter Two, continue to prioritise vocational technical competence, and to adopt traditional teaching and assessment methods in preparation for SAICA's ITC (Barac & Du Plessis, 2014; Fouché, 2013; van der Merwe et al., 2014; Viviers, 2016). Many of the barriers to change identified at an international level discussed above are also relevant in the SA context (Coetzee & Schmulian, 2012; Hesketh, 2011; Lubbe, 2014; Wood & Maistry, 2014).

1.2.2.4 Conclusion

Despite the calls to reform accounting education internationally and in SA to better equip students to practise as professional accountants, the pace of change has been slow owing to a number of significant barriers, one of which in SA is the restrictive influence of SAICA's technically-focused, voluminous competency requirements in core accounting subjects, as well as performance pressures exerted by the ITC examination.

One of the objectives of my case study was to assess the extent to which SAICA's CF recommendations concerning learner-centred pedagogy (SAICA, 2014) had been incorporated into participants' teaching practices, and the facilitators and barriers they experienced in this regard.

1.2.3 Challenges facing UKZN accounting academics

As is the case in many countries, SA accounting academics are facing a number of challenges driven by, for example, changes in government funding models and policy expectations, competition from private education providers, technical advances and associated on-line teaching and learning offerings, underprepared and dissatisfied students (Samkin & Stainbank, 2016), the requirements of external accrediting bodies and employers' expectations of graduates (Hesketh, 2011; Lubbe, 2014; Samkin & Schneider, 2014). All of these developments have heightened research and teaching expectations of SA accounting academics.

The curriculum and pedagogical reforms embodied in SAICA's CF (2014) align with both the South African Council on Higher Education's (CHE) (2004) guidelines for improving teaching and learning as well as UKZN's (2012) teaching and learning policy. Both documents, consistent with constructivist learning theories, stress the need to facilitate deep and transformative learning by designing appropriate curricula and adopting learner-centred pedagogies that include the use of innovative teaching and assessment methods

Motivated in part by SA government policy linking university funding to accredited research output (Department of Education, 2004), UKZN, like many other SA universities (Lubbe, 2014) has positioned itself as a research-led institution that aspires to become the "Premier University of African Scholarship" (UKZN, 2014, p. 3). To give effect to this vision, research output norms have been approved for all educators, regardless of their discipline, which, together with teaching, supervision, administration and community involvement are used to assess performance. In addition, all educators are expected to attain a PhD within a specified time frame. As is the experience at other SA universities (Lubbe, 2014), achieving the research, supervision and credentialing requirements has proved to be challenging for many professionally qualified UKZN accounting academics, given their lack of exposure to research during their education and training, the scarcity of suitably qualified supervisors (Samkin & Schneider, 2014) and the teaching demands associated with SAICA's demanding accreditation standards. Compounding these challenges are the extra teaching demands associated with accommodating underprepared students from poorly resourced secondary schools as well as the growth in class sizes (Cross, Shalem, Backhouse, & Adam, 2009; Lubbe, 2014; Samkin & Schneider, 2014)

Although responsibilities other than research are included in UKZN's educator performance appraisal, as mentioned above, management's tendency to prioritise research above other measures was recently clearly demonstrated when many accounting educators received poor performance letters from the department head, highlighting their failure to achieve the required publishing norms, but disregarding their performance in other areas such as teaching. Prioritising research above other performance areas is, however, not unique to UKZN (Bui & Porter, 2010; Sin & McGuigan, 2013; The Pathways Commission, 2012).

Having discussed the contextual background to my case study, I will now clarify the rationale for my research.

1.3 RATIONALE FOR THE STUDY

The rationale for conducting the case study was based on theoretical, institutional and personal considerations that will be discussed below after clarifying the research phenomenon to be explored.

1.3.1 Research phenomenon to be explored

In accounting education literature, the constructs of curriculum and pedagogy are generally distinguished from each other (AECC, 1990; Adler et al., 2000; AAA, 1986; Botha, 2001; Hesketh, 2011; Palm & Bisman, 2010; The Pathways Commission, 2012), with the former typically encompassing programme/course orientation, goals (expressed as learning outcomes), course and programme content and structure, and the latter comprising teaching and assessment strategies directed towards achieving curriculum goals. Some studies, however, include curriculum as part of pedagogy (Coetzee & Schmulian, 2012; van der Merwe et al., 2014) although the curriculum dimensions researched align with those identified above. In my study, however, I adopted the more general distinction between curriculum and pedagogy as described above. Given that core accounting discipline curricula are specified in detail in SAICA's CF (2014), whereas pedagogy is not (although recommendations are made), I chose a pedagogical focus for my case study, in particular the management accounting and finance (MAF) teaching practices (the dimensions of which are elaborated below) employed by two colleagues in a postgraduate module, advanced managerial accounting and finance (AMAF). This annual module is one of four that comprise the postgraduate diploma in accounting (PGDA), accredited by SAICA and offered by UKZN's School of Accounting, Economics and Finance on the Westville (WV) and Pietermaritzburg (PMB) campuses. Further details of this module and its context appear in Chapter Four.

A number of different synonyms for pedagogy appear in accounting education literature and are used interchangeably to refer to the same phenomenon, for example teaching models or approaches (Coetzee & Schmulian, 2012; Leveson, 2004; Palm & Bisman, 2010), teaching process (AAA, 1986), and teaching conceptions (Lucas, 2002). The different constructs do, however, usually embrace the same elements, namely: teaching and assessment intentions, strategies and methods, where teaching strategies typically incorporate teaching resources, learning materials and activities as well as teacher and student roles. In addition, literature on accounting teaching effectiveness (Wygal & Stout, 2015; Wygal, Watty, & Stout, 2014) adds further insight into pedagogy in the form of the attributes or characteristics of effective teachers. These different dimensions of teaching practice were incorporated into a teacher-centred and learner-centred conceptual framework (discussed in Chapter Three) that distinguished the two approaches and which informed my case study. Furthermore, guided by Shulman's (1987) process model of pedagogical reasoning and action, my study explored the participants' lecturing and tutoring teaching practices during planning and preparation, and classroom delivery, as well as their reflective practices. Although Shulman's (1987) model includes assessment as a separate process, I did not specifically research this aspect of pedagogy but it was included in the study to the extent that it influenced teaching practices. My reason for not focusing specifically on assessment content and practices was because I was more interested in gaining an in-depth understanding of the nature of and influencing factors on participants' teaching practices. Further support for distinguishing teaching from assessment practices is evident in the SAL literature, introduced below and discussed in Chapter Two, in that both dimensions of pedagogy are regarded as separate elements of the learning context that require alignment to learning outcomes to promote deep SAL (J. Biggs, 2003; Lucas, 2001; Mladenovic, 2000; Ramsden, 2003; Turner & Baskerville, 2013).

Given that my study's conceptual framework was based primarily on the constructs of teacher-centred and learner-centred practices, I will now provide a brief review of the accounting higher education literature that informed this framework, including an identification of knowledge gaps that still exist in this regard, and which formed the basis for my study's theoretical rationale.

1.3.2 Theoretical rationale

In order to generate a multidimensional perspective of accounting pedagogy and issues that still require further research, a number of accounting higher education literature themes were reviewed, including: calls for reform and associated challenges, discussed above; students' approaches to learning (SAL) and the influence of the teaching/learning context; proposed curricula and pedagogical frameworks; attributes of effective accounting teaching; active learning interventions; and the prevalence of teacher- and learner-centred pedagogy. Each of these themes is briefly reviewed, highlighting my study's possible contribution.

1.3.2.1 Students' approaches to learning and the teaching/learning context

In the light of accounting educators' calls to better understand accounting SAL in order to achieve desired learning outcomes (Beattie et al., 1997; Boyce et al., 2001; Sharma, 1997), many studies of this phenomenon have been conducted in higher education settings with a few also taking place in professional pre-qualification education environments. Whereas surface SAL tends to dominate in higher education accounting programmes (Abhayawansa & Fonseca, 2010; Gow, Kember, & Cooper, 1994; Jackling, 2005a, 2005b; Lord & Robertson, 2006; Lucas, 2001; Sharma, 1997), strategic SAL is more prominent in professional accounting education (Anthony, 2013; Barac, 2012; Flood & Wilson, 2008). Despite these different findings, it is apparent that students' perceptions of prevailing teaching and learning environments — i.e. the curriculum, teaching and assessment — are important factors influencing their approaches to learning.

A common finding among the above higher education studies was that surface SAL dominated, characterised by an intention merely to complete and pass a course, and to adopt learning strategies that were syllabus bound and that involved memorising and mechanical reproduction. Associated with this instrumental SAL were excessive workloads, sometimes related to satisfying professional accreditation requirements (Abhayawansa & Fonseca, 2010; Gow et al., 1994); transmissive teaching methods that failed to stimulate interest and demonstrate subject relevance or encourage independence; and summative assessment, which overemphasised and rewarded

memorising and reproducing. Those students who did, however, adopt a deep approach to learning — characterised by an intention to understand and seek meaning, and the adoption of learning strategies that included reading widely and integrating knowledge to develop a holistic understanding — perceived the teaching/learning context favourably, one in which: teaching approaches provided goal clarity, that stimulated interest and demonstrated subject relevance, that created independent learning opportunities and active student participation; workloads were appropriate and assessment required understanding and critical thinking (Abhayawansa & Fonseca, 2010; Jackling, 2005a; Lord & Robertson, 2006; Lucas, 2001). Thus, surface and deep SAL have been associated with teacher-centred and learner-centred teaching practices respectively.

Concerning pre-qualification professional education studies, whereas deep SAL was found to dominate in Hassall and Joyce's (2001) survey, and surface SAL in Mashishi and Rabin's (2000), strategic SAL was more prevalent in the other three more recent studies (Anthony, 2013; Barac, 2012; Flood & Wilson, 2008), suggesting learning behaviour driven primarily by assessment considerations, such as motivation to achieve, study organisation, time management and alertness to assessment demands. These latter studies were conducted among aspirant CA students preparing for final chartered accounting QEs and hence would appear to have greater relevance to my study than Hassall and Joyce's (2001), which was conducted among students preparing for different levels of chartered management accounting professional examinations. Flood and Wilson's (2008) and Anthony's (2013) deep and surface subscale scores were similarly high and low, which, together with the dominance of strategic SAL in all three studies, suggested teaching and learning environments characterised by examination performance pressure, fear of failure, extensive syllabus content, assessment that required high-level understanding, and teaching that focused on enabling understanding but that was syllabus bound and emphasised assessment and marks maximisation. The characteristics of such a teaching and learning environment are consistent with teacher-centred pedagogy.

Given the above limited SAL findings in pre-qualification professional accounting programmes, one of the purposes of my case study was to specifically explore the teaching practices of two educators in a pre-qualification professional accounting

module, namely AMAF, to better understand the nature of those practices and their underlying influences. Subsequent studies of students' SAL in similar contexts may then be able to draw on this enhanced understanding when planning and conducting research.

Given the association between deep SAL and learner-centred pedagogy, and the need to develop students' generic professional skills and attributes, a number of educators have proposed curricula and pedagogical frameworks to achieve these outcomes, which will now be reviewed.

1.3.2.2 Proposed accounting education curricula and pedagogical frameworks

As has been pointed out, the much criticised traditional, technically orientated, teacher-centred pedagogy that has dominated accounting education is consistent with behaviourist learning theory whereas the use of a learner-centred, participative approach, designed to facilitate conceptual understanding and develop lifelong learning skills, aligns with constructivist learning theory (Hesketh, 2011; Mostyn, 2012; Palm & Bisman, 2010; West & Saunders, 2006). Killen (2010), however, argues for a situated approach to teaching strategy, with direct instruction being used to develop students' basic understanding of new knowledge (Brookfield, 1990), particularly when the content is highly structured and factual (Rosenshine & Stevens, 1986) or for modelling how an expert in a particular field thinks and approaches problem solving. Thereafter, equipped with foundational knowledge, learners are then able to explore more complex, ambiguous, poorly structured problems using active constructivist learning strategies (Spiro & DeSchryver, 2009), to develop generic skills. This principle of a situated approach to teaching underlies the proposed accounting education curricula and pedagogical frameworks of Helliar (2013) and Wilkerson (2010), who proposed the use of mixed pedagogies: traditional direct instruction and assessment methods for enabling the acquisition of technical competence, and more learner-centred constructivist methods for developing professional skills, values, ethics and attitudes. Similarly, Blocher's (2009) and Spraakman and Jackling's (2014) proposals, which emphasise the relevance of management accounting in business decision making, and the incremental development of students' problem-solving and critical thinking skills, include the use of

direct instruction to enable basic understanding and application, followed by more learner-centred strategies, in particular, case studies.

Fortin and Legault (2010) provide evidence of the successful use of mixed pedagogies in a Canadian postgraduate professional accounting education programme, and Coetzee and Schmulian (2011) argue for and explain its use in a South African undergraduate introductory International Financial Reporting Standards (IFRS) course. In their subsequent case analysis of the same course, Coetzee and Schmulian (2012) reported the dominance of teacher-centred pedagogy in lectures and a more learner-centred approach in tutorials.

Although evidence exists of the use of both teacher-centred (in lectures) and a more learner-centred approach (in tutorials) in a SA undergraduate financial accounting module (Coetzee & Schmulian, 2012), no studies of this nature have been conducted specifically in an accounting postgraduate module in SA, and so my case study findings of two educators' pedagogy in advanced MAF had the potential of adding valuable insights into the possible use of mixed pedagogy and the underlying influences in a professional accounting education context.

1.3.2.3 Characteristics of effective accounting teaching

Combining the AECC's (1993) and Calderon, Gabbin and Green's (1996) recommendations in this regard, with empirical research findings from educator and student surveys (Fatima, Ahmed, Nor, & Nor, 2007; Wygal & Stout, 2015; Wygal et al., 2014; Xiao & Dyson, 1999), offers useful pointers to effective accounting teaching attributes, which I thus incorporated in the conceptual frameworks developed for my study and discussed in Chapter Three.

Although the AECC (1993) framework, developed further by Calderon et al. (1996), presents a useful process view of effective teaching, incorporating many of the characteristics identified in educator and student surveys, it gave no recognition to key affective and attitudinal attributes highlighted by the surveys, namely adopting a student focus, demonstrating care, concern and respect, as well as a commitment to teaching, evident through passion, enthusiasm and a desire to continuously improve. In addition,

situating subject content in real-world accounting practice, although identified as a characteristic of effective teaching in the AECC enhanced framework, was given more prominence in the educator and student surveys. The combined frameworks thus complement one another and their characteristics have been incorporated into the conceptual frameworks I used for my case study.

While some accounting pedagogy studies (Coetzee & Schmulian, 2012; Palm & Bisman, 2010; van der Merwe et al., 2014) have incorporated elements of the AECC's enhanced framework identified above, none appears to have included educators' attitudinal attributes towards students and teaching; hence, their inclusion in my teacher- and learner-centred conceptual framework thus afforded the opportunity of possibly revealing new insights into teaching practices.

1.3.2.4 Active learning interventions

In the light of SAICA's CF (2014) emphasising the need to foster the development of deep learning as well as pervasive professional qualities and skills among students, there was a possibility that my case study participants would employ teaching methods that encouraged students' active participation. Hence, the accounting education literature discussing the nature of and motivation for introducing active learning interventions was relevant to my case study and is briefly reviewed below.

While some interventions have focused on promoting deep SAL and the development of professional skills and attributes, the primary goal of others has been the latter objective, although its achievement is usually associated with the former outcome as well. In fostering deep SAL, various learner-centred teaching methods have been introduced as the key intervention, for example cooperative learning (Hall, Ramsay, & Raven, 2004), writing tasks (English, Luckett, & Mladenovic, 2004) or case studies (Ballantine, Duff, & McCourt Larres, 2008; Wynn-Williams, Beatson, & Anderson, 2016), whereas in other studies, innovative assessment has been introduced, for example learning portfolios (Samkin & Francis, 2008) or a financial analysis and valuation assignment (Turner & Baskerville, 2013). As discussed more fully in Chapter Three, some of these interventions have occurred in lectures while others have been introduced in tutorials. It would appear that a factor influencing the relative success of

these interventions to foster deep SAL was the extent of constructive alignment of the different elements of the teaching/learning context to learning outcomes (J. B. Biggs, 1996), in particular assessment. From the above studies it would also appear that introducing support mechanisms to enable students to develop the desired skills is an important contributor to the degree of success achieved.

Concerning MAF courses in particular, common interventions introduced have been case studies (Ballantine & McCourt Larres, 2004; Doran, Healy, McCutcheon, & O'Callaghan, 2011; Dyball, Reid, Ross, & Schoch, 2007) and business simulations (Matherly & Burney, 2013; R. Rudman & Kruger, 2014; Springer & Borthick, 2007). Given the real-world nature of these learning activities, a common finding in these studies was high levels of student interest and enthusiasm as well as rich insights gained into real-world business. What was evident too was that the nature of the intervention introduced determined the specific generic skills developed. A number of challenges, however, were reported in implementing group work, which required careful management and coordination by the facilitators (Doran et al., 2011; R. J. Rudman & Kruger-van Renen, 2014).

Other SA findings with regard to active learning and the use of innovative teaching methods in CA programmes, apart from Rudman and Kruger (2014) mentioned above, have also been reported in the literature with students perceiving similar benefits to those highlighted above (Bargate & Maistry, 2013; Butler & Von Wielligh, 2012; Kirstein & Kunz, 2015; R. J. Rudman & Terblanche, 2011; Stainbank, 2005, 2010; van der Merwe, 2013).

Taken together, the interventions referenced above provide useful insights into the nature of and motivation for introducing active learning interventions into lecturing or tutoring contexts, which I have been able to incorporate into my study's teacher- and learner-centred conceptual framework discussed in Chapter Three.

1.3.2.5 Teacher-centred and learner-centred pedagogy prevalence and variation

In discussing the accounting education reform literature above, reference was made to studies that have been conducted to assess the nature of and influences on curricula and pedagogy, both internationally (Adler et al., 2000; Dow & Feldmann, 1997; Leveson, 2003; Lucas, 2002; May, Windal, & Sylvestre, 1995; Palm & Bisman, 2010; van der Merwe et al., 2014) and in SA specifically (Barac & Du Plessis, 2014; Coetzee & Schmulian, 2012; Keevy, 2016; Smit & Steenkamp, 2015; Viviers, 2016). Taken together, this research suggests that the ongoing dominance of technically, preparer-focused curricula and teacher-centred pedagogy is related to a number of contextual factors, including faculty and student resistance, HEI policies and budget constraints, as well as the restrictive influence of accrediting PAA bodies.

A significant limitation of the above studies was, however, the absence of direct observation of classroom practice, although Coetzee and Schmulian (2012), employing analytical autoethnography, included self-reflections on their classroom practice in a second-year financial accounting module. All of the above referenced studies, apart from Coetzee and Schmulian (2012) and van der Merwe et al. (2014), adopted either a survey- or interview- based research design and methodology, supplemented at times by course document analysis or focus group discussions. The strength of these studies' research designs was their breadth of coverage, allowing the findings concerning the nature of and influences on higher education accounting pedagogy to be generalised to the populations from which the samples were drawn. Their disadvantage, however, was that the depth of understanding of the phenomena was limited. For example, Palm and Bisman (2010), because they did not directly observe teaching sessions, surmised that the use of innovative active teaching strategies was likely to be limited given the dominance of lecture-based teaching of Introductory Accounting among the Australian universities surveyed. Some educators, however, have effectively introduced strategies of this nature into lecture contexts (Doran et al., 2011; Kirstein & Kunz, 2015; Samkin & Francis, 2008; Turner & Baskerville, 2013), albeit at different academic levels and, in some cases, different disciplines. It may thus be inappropriate to assume that lecture-dominated delivery formats will necessarily limit the use of innovative participative teaching strategies and, by including lecture and tutorial observations in my case study, I was able to assess first-hand the nature of teaching strategies used, and the extent to

which learner-centred methods were employed. Subsequently, through in-depth video-stimulated reflection (VSR) interviews using actual teaching episodes observed and filmed, I was able to access and gain rich insights into participants' thinking about their teaching practice decisions, thereby giving effect to Palm and Bisman's (2010) recommendations for future qualitative case studies employing multiple data sets to be conducted.

Other researchers have also highlighted the limitation of excluding direct observations from pedagogical research (Kane, Sandretto, & Heath, 2002; Leveson, 2004), pointing out that self-reported and actual teaching practice may differ owing to contextual circumstances, and have thus urged that direct observation be included in research designs to gain a more comprehensive understanding of classroom pedagogy.

It would appear that only two case studies of higher education accounting pedagogy have been conducted, both involving SA professional university accounting education (Coetzee & Schmulian, 2012; van der Merwe et al., 2014). Whereas the former study, as indicated above, employed analytical autoethnography, drawing on researchers' personal and comparative perceptions of their pedagogy as well as institutional and course materials, the latter, based on data gathered from institutional and academic programme materials as well as lecturer focus groups, compared the pedagogy employed in two four-year accounting degree programmes, one in SA and the other in Scotland. As discussed previously, both studies reported the dominance of narrow, technically-focused curricula as well as teacher-centred pedagogy, attributable largely to the restrictive influence of SAICA's accreditation requirements. Significantly, however, neither study included direct observations of faculty members' teaching practices by another party and subsequent VSR interviews concerning those practices, which, it is submitted, would have afforded greater insight into the nature of and thinking behind the chosen practices employed. In this regard, my case study, which employed these methods, enabled me to gain deep insights into the participants' practices, hence extending understanding of this phenomenon. In addition, given that my study was conducted at a different SA university, in a different discipline and at a different academic level from Coetzee and Schumulian's (2012) study, it enabled me to assess the impact of this different context on accounting teaching practices as they find expression in SAICA-accredited programmes. A similar assessment was also possible

given that the context of my study differed from international accounting pedagogy studies, referenced above, which tended to focus on undergraduate financial accounting (Dow & Feldmann, 1997; Jackling et al., 2013; Lucas, 2002; Palm & Bisman, 2010) or degree programmes as a whole (Adler et al., 2000; May et al., 1995; van der Merwe et al., 2014).

Consistent with higher education studies in general (Kember, 1997; Prosser, Trigwell, & Taylor, 1994; Virtanen & Lindblom-Ylänne, 2010), research conducted by Leveson (2004) and Lucas (2002) suggests that accounting lecturers' conceptions of and approaches to teaching can be categorised along a continuum ranging from highly teacher-centred to highly learner-centred. Those with teacher-centred conceptions and approaches focus either on transmitting facts and procedures to develop students' technical competence or conveying conceptual understanding to enhance application ability. In both approaches, however, students are passive recipients of the teacher's knowledge. In contrast, lecturers who held learner-centred conceptions saw their role as being facilitators of personal conceptual understanding through students' active learning, with some educators also seeking to encourage a relational view of the discipline in its wider social context and still others focused on fostering personal growth and development by extending students through critical thinking, debate and self-reflection. Both studies were qualitative in nature, employing phenomenography as the research methodology and relying on interview-generated data. Unlike subsequent accounting pedagogical studies that have not incorporated the notion of a range of teacher- and learner-centred teaching approaches in their conceptual frameworks, my case study specifically did so with the goal of expanding our understanding of these different approaches and their underlying influences.

1.3.2.6 Conclusion

The accounting education reform and SAL literature provide general insights into the nature of teacher- and learner-centred pedagogy while the teaching intervention, effectiveness and prevalence literature, together with studies that highlighted barriers to accounting education reform, offered further insights into teacher- and learner-centred lecturing and tutoring practices. It is submitted, however, that the depth of

understanding has been limited by research methodology that has made limited use of in-depth case studies and direct observation of classroom teaching practices followed by in-depth VSR interviews. My case study of two colleagues' MAF teaching practices in a postgraduate module addressed these weaknesses directly by observing and video-recording lecture and tutorial teaching sessions, thereby providing a rich data source of actual teaching episodes designed to stimulate, during semi-structured interviews, participants' reflections on their practice (Lyle, 2003; Muir, Beswick, & Williamson, 2010). Although direct observation and video recording of teaching sessions is sometimes used in accounting education research (Kirstein & Kunz, 2015), the combination of these data collection techniques with VSR interviews, described more fully in Chapter Four, does not appear to have been used previously. My experiences in this regard in eliciting participants' thinking about their practice may well encourage other researchers to consider similar techniques in future.

In addition, given the limited SAL findings in pre-qualification professional accounting education, my study's findings concerning teaching practices in this context were expected to make a useful contribution to understanding possible facilitators and barriers to adopting more progressive, learner-centred pedagogies.

Finally, locating my study within a teacher- and learner-centred framework, combined with Shulman's (1986, 1987) teaching effectiveness theories (referred to below), does not appear to have occurred in previous higher education accounting studies, thus offering the possibility of revealing new insights into accounting pedagogy.

1.3.3 Institutional and personal rationale

As previously explained, SAICA's move from a knowledge-based to a competency-based curriculum (SAICA, 2010) requires accredited programmes to give greater emphasis to developing students' professional skills, values and attitudes in a manner that integrates these attributes with discipline-specific competencies. Achieving this outcome necessitates a shift from a teacher- to a learner-centred pedagogical approach, as advocated by SAICA and accounting education literature generally, and if accomplished is likely to enhance a university's SAICA-accreditation status. Thus, exploring the nature and underlying reasons for MAF teaching practices adopted in a

postgraduate module at UKZN had the potential for improving practice and UKZN's SAICA-accreditation status.

A further motivation for the study, and hence the opportunity to possibly improve teaching practices, was to address the low pass rates in the PGDA AMAF module on both UKZN campuses. Over the three-year period (2009–2011) prior to the study being conducted in 2012, the annual pass rate ranged from 28%–55% (PMB) and 34%–61% (WV) (Information and Communication Services, 2012). This low throughput was not only a concern to educators directly involved in the module, to UKZN more generally, and to students, but also to the local accounting profession who are partly reliant on UKZN to graduate sufficient students to meet staffing needs.

Finally, from a personal perspective, being a fellow educator teaching on the AMAF module, researching teaching practice in the discipline and understanding my colleagues' approaches provided the opportunity for exposure to new ideas with a view to effecting improvements in my own practice.

1.4 RESEARCH PROBLEM AND PURPOSE

Taking into account the above discussion, the purpose of my case study was to explore teaching practices in MAF, in a postgraduate module, AMAF, at UKZN, to deepen understanding of the nature and influencing factors of teacher- and learner-centred pedagogy in accounting higher education. Accordingly, the critical research questions were:

1. What teaching practices do AMAF educators adopt?
2. Why do AMAF educators adopt these practices?

Both the lecturing and tutoring teaching contexts were explored.

1.5 CONCEPTUAL FRAMEWORKS

I used two conceptual frameworks (discussed in Chapter Three) to assist my exploration of MAF teaching practices, the first being based on teacher- and learner-centred

teaching practices and the second on Shulman's teaching effectiveness theories (Shulman, 1986, 1987), supplemented by accounting education literature in this regard.

The first framework, established from principles revealed in my review of accounting pedagogy literature (Chapter Two), distinguished teacher- from learner-centred teaching practices across the following dimensions: teaching intentions and orientation; teaching strategies and methods; learning resources and activities; teacher roles, disposition and attitudes; and students' roles. Included in this framework were also contextual variables revealed in the literature to be related to accounting pedagogy choices, for example class sizes and resource constraints, PAA influence, HEI recognition and reward policies, educators' knowledge bases and student readiness (Adler et al., 2000; Hesketh, 2011; The Pathways Commission, 2012; van der Merwe et al., 2014).

The second framework, based on Shulman's knowledge bases and his pedagogical reasoning and action model (Shulman, 1986, 1987), provided additional insight into potential influences on educators' teaching practices while also illuminating effective practice in different teaching processes.

1.6 RESEARCH DESIGN AND METHODOLOGY

The qualitative case study was exploratory in nature located in an interpretivist, social constructivist paradigm. As explained above, to gain an in-depth understanding of MAF teaching practices, I chose to conduct a case study employing multiple data sets gathered from module outlines, lecture and tutorial teaching/learning materials, traditional and VSR semi-structured interviews, as well as teaching session observations and video recordings. "Each varied data set not only revealed different aspects of the phenomena but also contributed to the trustworthiness of the findings through triangulation" (Wood & Maistry, 2014, p. 211). The initial research design included four participants — two teaching undergraduate MAF and two postgraduate MAF — to enable a comparison of teaching practices at different academic levels. However, due to the scale and richness of the data sets, it was decided to limit the scope of the study to the two postgraduate participants (Wood & Maistry, 2014).

As explained fully in Chapter Four, each of the above data-gathering techniques had strengths but also presented challenges in respect of completeness, accuracy and potential for bias. Due care was exercised during the data gathering, analysis and interpretation to limit these risks as far as possible and to abide by all required ethical protocols.

The data was either in textual form or reduced to text, which thus enabled coding, and content and thematic analysis to be applied in the analysis and interpretation phase of the study. Thereafter, themes identified in the separate cases were compared and discussed in the context of existing literature.

1.7 CONCLUSION AND ORGANISATION OF STUDY

This study is set against the background of the accounting profession's endeavours over many years internationally, and more recently in South Africa, to reform accounting education's curricula and pedagogies. In this regard the significant influence that SAICA, the PAA that regulates the CA profession in SA, exerts over the universities it accredits, was outlined in comparison to its counterparts internationally. The study's rationale, research problem and purpose were then explained in the context of the relevant accounting education literature, followed by an overview of the conceptual framework, research design and methodology used in this study.

Following this introduction, relevant literature to the study is reviewed and discussed in Chapter Two. Thereafter, in Chapter Three, the study's conceptual framework is developed and discussed, followed by the research design and methodology chapter (Chapter Four). Chapters Five and Six present the data analysis findings for each of the case study participants, Sue and Dan, respectively, which are then consolidated and discussed in Chapter Seven, and finally the summary and conclusions are presented in Chapter Eight.

CHAPTER 2
LITERATURE REVIEW

2.1 INTRODUCTION

The purpose of this review is to locate my study in the current literature on higher education accounting pedagogy and to explain the study's contribution in enhancing our understanding of this aspect of accounting education research, particularly with regards to management accounting and finance teaching practices. Accordingly, the discussion commences with a review of literature on students' approaches to learning (SAL) followed by literature concerning proposed accounting curricula and pedagogical frameworks designed to achieve deep learning and other desired learning outcomes. Thereafter, accounting pedagogy in practice is discussed, identifying effective teaching attributes and principles associated with successful teaching interventions. Finally, the prevalence of teacher- and learner-centred pedagogy is reviewed, together with accounting education reform barriers.

2.2 STUDENTS' APPROACHES TO LEARNING AND THE TEACHING/LEARNING CONTEXT

In the light of the widespread calls to reform accounting education, as discussed in the previous chapter, a number of accounting educators (Beattie, Collins & McInnes, 1997; Boyce, et al., 2001; Sharma, 1997) have drawn attention to the importance of understanding students' approaches to learning (SAL) in order to achieve the desired learning outcomes highlighted in the reform literature. Following a brief introduction to SAL in higher education generally, accounting education findings in this regard will be discussed, with an emphasis on the pedagogical associations with SAL.

As Beattie et al., (1997) point out, the concepts of deep and surface SAL were developed by four groups of academics during the 1970's and 1980's (J. B. Biggs, 1978; Entwistle & Ramsden, 1983; Entwistle & Wilson, 1970; Marton & Säljö, 1976a,

1976b; Pask & Scott, 1972) and can be summarised as follows. A student adopting a deep approach to learning seeks meaning and understanding, and hence engages with learning resources thoroughly and critically, relating new to previous knowledge and is able to present evidence in support of arguments. By contrast, a student adopting a surface approach to learning aims to meet minimum task requirements and hence focuses on memorising and reproducing unrelated information or procedures. Biggs (1987) and Entwistle and Ramsden (1983) identify a third learning approach, namely an achieving or strategic approach associated with an intention to maximise academic performance through effective study organisation, time management and alertness to assessment demands. Some subsequent studies, however, have failed to identify a distinct strategic approach but rather the adoption of a surface or deep approach depending on a student's perception of the strategy most likely to maximise performance (Duff & McKinstry, 2007).

Drawing on numerous empirical research findings, Ramsden (2003) and Biggs (2003) each developed similar models depicting relationships among variables associated with SAL, for example presage variables (student and teaching context factors), process variables (learning-directed activities), and product variables (learning outcomes) (J. Biggs, 2003). Accounting education studies that explore relationships between SAL and other variables, as well as those that report on interventions to improve learning outcomes, commonly draw on the above models' principles (Abhayawansa & Fonseca, 2010; Ballantine et al., 2008; Jackling, 2005a; Sharma, 1997).

Given that accounting education findings have linked deep and surface SAL to superior and inferior learning outcomes respectively (P. Booth, Luckett, & Mladenovic, 1999; Burton, Taylor, Dowling, & Lawrence, 2009; Byrne, Flood, & Willis, 2002; Ramburuth & Mladenovic, 2004), accounting educators have sought to understand the factors that appear to influence SAL. The accounting studies discussed below, consistent with higher education in general (J. Biggs, 2003; Ramsden, 2003), have found associations between students' conceptions of learning (SCL), SAL and the teaching/learning context. Differences, however, in the nature of SAL that dominate in higher education compared with the nature of SAL in pre-qualification professional accounting education have been reported (Abhayawansa & Fonseca, 2010; Barac, 2012; Flood & Wilson, 2008); hence, the review that follows will explore this distinction, commencing with a

discussion of literature on SAL in accounting higher education in section 2.2.1, and followed by an examination of literature on SAL in professional accounting education in section 2.2.2. Since South Africa's Chartered Accountant (CA) accounting education could be described as a hybrid of higher and professional education, as explained in the introductory chapter, studies conducted in this context will be discussed in section 2.2.3, after which conclusions on the literature on SAL will be drawn.

2.2.1 Accounting higher education

A number of qualitative and quantitative studies conducted among higher education undergraduate accounting students in different countries (e.g. Australia, New Zealand, Hong Kong and the UK), have explored the associations between students' conceptions of accounting or the learning thereof, their approaches to learning, and the teaching/learning context (Abhayawansa & Fonseca, 2010; Gow et al., 1994; Jackling, 2005a, 2005b; Lord & Robertson, 2006; Lucas, 2000, 2001; Sharma, 1997). Taken as a whole, these studies suggest that the majority of accounting students conceive of accounting and its learning in procedural terms, emphasising the acquisition and instrumental application of knowledge. What is also evident is that these narrow conceptions are linked to surface SAL, which appears to dominate and is characterised by an intention merely to complete and pass a course, relying on strategies that are syllabus bound and that involve memorising and mechanical reproduction. Evidence also suggests that surface SAL is associated with teaching/learning environments characterised by excessive workloads, sometimes related to satisfying professional accreditation requirements (Abhayawansa & Fonseca, 2010; Gow et al., 1994); transmissive teaching approaches, which fail to stimulate interest, demonstrate subject relevance or encourage independence; and summative assessment, which is overemphasised and rewards memorising content and procedures. As discussed earlier, these are the traditional teaching/learning environments that accounting education change initiatives have sought to change, but with limited success owing to a number of barriers that will be discussed in section 2.5.4.

Some students do, however, conceive of accounting as being meaningful and personally relevant, and of the learning as entailing understanding, meaning making and seeking

insight. Students holding these broader conceptions tend to adopt deep SAL, characterised by an intention to understand and seek meaning, and hence to read widely and relate new knowledge to their prior learning and personal experience. Students adopting deep SAL also tend to perceive the teaching/learning context favourably, e.g. teaching that provides goal clarity, that stimulates interest and demonstrates subject relevance, that creates independent learning opportunities and active student participation; workloads that are appropriate; and assessment that requires understanding and critical thinking (Abhayawansa & Fonseca, 2010; Jackling, 2005a; Lord & Robertson, 2006; Lucas, 2000, 2001). This favourable teaching/learning environment matches suggestions discussed in Chapter One for transforming accounting education.

2.2.2 Pre-qualification professional accounting education

Whereas many studies of accounting SAL have been conducted in the context of higher education, only two studies conducted outside of South Africa (Flood & Wilson, 2008; Hassall & Joyce, 2001) appear to have investigated this phenomenon in pre-qualification professional education.

While surface SAL tends to dominate accounting higher education, strategic SAL (Flood & Wilson, 2008) and deep SAL (Hassall & Joyce, 2001) appear to be more dominant in professional education. Although the paucity of research findings in this domain does not permit any firm conclusions to be drawn in this regard, it is possible, as will be explained below, that performance pressures and the nature of assessment may be contributing factors to the different findings.

Flood and Wilson's (2008) study of the learning approaches adopted by Irish candidates preparing for their final professional QEs, found that strategic SAL dominated, with the highest of all subscale scores being "alertness to assessment demands" and "monitoring effectiveness" (p. 232). Thus students' learning behaviour was driven by assessment considerations and hence was characterised by being "... examination focused ... monitor[ing] their study in the context of being prepared for the examination ... motivated to achieve, organised in their study habits, and actively managing their time" (pp. 232–233). Although these findings were not unexpected, given the performance

pressures and perceived adverse consequences of failing final QEs (Anderson-Gough, Grey, & Robson, 1998; Coffey, 1993), it is also possible that an overemphasis on assessment and marks-scoring in the examination preparation courses (Power, 1991), may have contributed to the dominant strategic orientation. The high surface scores for "syllabus boundness" and "fear of failure" (p. 232) were also to be expected, given the voluminous syllabus content and the performance pressures to which candidates were exposed. While relatively high deep scores were recorded for "seeking meaning" and "use of evidence" (p. 232), both of which represent desirable learning approaches associated with the perceived assessment demands, these findings were tempered by a relatively low score for "interest in ideas" (p. 232), which, in the context of a dominant strategic SAL, suggests that positive learning behaviours were more extrinsically than intrinsically motivated. Consequently, the researchers expressed concern at students' apparent instrumental approach to learning since it may have reflected a minimum compliance attitude towards future continuing professional education and lifelong learning, clearly at odds with the espoused goals of PAAs.

2.2.3 South African context

Three studies of accounting SAL appear to have been conducted in South Africa (Anthony, 2013; Barac, 2012; Mashishi & Rabin, 2000). While Mashishi and Rabin (2000) and Anthony (2013) surveyed postgraduate accounting students during their final year at university, Barac's (2012) survey was conducted among aspirant professional accountants who had completed their degree studies and had recently written SAICA's QE Part 1. Nevertheless, the primary learning context for all three studies' participants was the final postgraduate year at university. The scope of Anthony's (2013) study was broader than the other two, in that he surveyed SAL in each of the four core accounting disciplines separately, whereas Mashishi and Rabin (2000) and Barac (2012) limited their SAL surveys to only one of the four disciplines — financial accounting and auditing respectively.

While Mashishi and Rabin's (2000) findings were largely consistent with those of accounting higher education discussed in section 2.2.1, Barac's (2012) and Anthony's (2013) findings of the dominance of strategic SAL were more closely aligned with those

of professional accounting education (section 2.2.2), in particular those of Flood and Wilson (2008). Anthony's (2013) deep and surface subscale scores were similarly as high or low as Flood and Wilson's (2008) but, based on his understanding of the specific postgraduate accounting environment, he offered further insights into possible associations between teaching approaches and his results. For example, he suggested that high deep scores for "seeking meaning" could have reflected teaching that emphasised understanding while low deep scores for "relating ideas" (Anthony, 2013, p. 43) could have been associated with teaching and assessment that involved limited discipline integration. Barac (2012) suggested that students' apparent lack of inherent interest in auditing may have been related to teaching that emphasised assessment and marks-scoring, while Anthony (2013) ascribed a similarly low score for this deep subscale to work volumes and time pressures. Anthony (2013) further reported that he found no statistically significant differences in SAL with regard to three of the four core accounting disciplines, including MAF, and that the differences from the fourth discipline, Corporate Governance, may possibly have been due to response bias.

2.2.4 Conclusion

In conclusion, the apparent dominance of strategic SAL in South African postgraduate accounting programmes suggests a closer alignment with SAL findings in pre-qualification professional accounting education than in accounting higher education generally. This finding suggests that the South African accounting postgraduate learning environment may be characterised by extensive syllabus content, intense performance pressure, assessment that requires high-level understanding and application, and teaching that focuses on enabling understanding but which is syllabus bound and emphasises assessment and marks maximisation. Given the above limited SAL findings and possible associations with the teaching and learning environment in pre-qualification professional accounting programmes, one of the purposes of my case study was specifically to explore the teaching practices of two educators in a pre-qualification professional accounting module, namely AMAF, to better understand the nature of those practices and underlying influences. Subsequent studies of students' SAL in similar contexts may then be able to draw on this enhanced understanding when planning and conducting research.

The following section discusses specific curriculum models and pedagogical strategies that seek to give effect to the accounting education reform recommendations discussed in Chapter One.

2.3 PROPOSED ACCOUNTING EDUCATION CURRICULA AND PEDAGOGICAL FRAMEWORKS

2.3.1 Introduction

The criticisms levelled against accounting education's narrow, content-intensive curriculum, emphasis on technical knowledge acquisition and teacher-centred transmission, are consistent with conservative education philosophy (Uys & Gwele, 2005) and behaviourist learning theory (Mostyn, 2012; West & Saunders, 2006). Conversely, recommended reforms such as broadening curricula to facilitate conceptual understanding and the development of lifelong learning skills and professional values, as well as the adoption of a learner-centred pedagogy, are consistent with progressive educational philosophy (Uys & Gwele, 2005) and constructivist learning theories (Palm & Bisman, 2010). In adopting more progressive learning theories, a teacher's role becomes more about enabling learners construct and apply their own understanding than transmitting knowledge and procedures for learners to acquire (Dart, 1994). The concepts of teacher- and learner-centred pedagogy will be further elaborated In Chapter Three in which the conceptual framework for this study is developed.

Despite the call in accounting education for the adoption of learner-centred teaching practices, Killen (2010) points out that some teaching contexts are better suited to a more teacher-centred approach while others to constructivist teaching and learning. For example, when the teaching intention is to enable students to acquire a basic understanding of new knowledge (Brookfield, 1990), particularly when the content is highly structured and factual (Rosenshine & Stevens, 1986), or to model how an expert in a particular field thinks and approaches problem solving, direct instruction in these circumstances is more likely to achieve the desired learning outcomes than teaching strategies such as discovery (Bruner, 1961; Shulman, & Keisler, (1966) or co-operative

learning (Slavin, 1990). On the other hand when the teaching intention is to enable learners to explore more complex, ambiguous and poorly structured problems, once equipped with foundational knowledge, constructivist strategies such as those mentioned above are more appropriate (Spiro & DeSchryver, 2009). Although direct instruction does not preclude the use of constructivist principles, in certain circumstances, as explained above, it may be more appropriate for greater emphasis to be given to direct guidance, careful structuring and control than in other circumstances where learning may be more student led (Killen, 2010). This principle of a situated approach to teaching strategy is also evident in the literature on lesson planning, explained below, and underpins the proposed accounting education curricula and pedagogical frameworks discussed later.

The successful implementation of any teaching strategy requires careful and thorough planning, guided by learner-centred principles and the notion of constructive alignment, in terms of which, taking into account contextual constraints, coherence is sought between desired learning outcomes, learners' needs, content, teaching strategies, and assessment (Killen, 2010; Biggs, 1996). Shulman (1987) described educators' ability to plan in this way as the utilisation of their pedagogical content knowledge (PCK), drawing on various knowledge bases, including content, pedagogical and learner characteristics, discussed further in Chapter Three. Of particular relevance in this regard, in the South African higher education context, is the large number of underprepared students who enter tertiary institutions with inadequate academic, emotional and/or cultural capital (Beets, 2009; Brussow and Wilkinson, 2010). Research findings in South Africa (Cross, Shalem, Backhouse and Adam, 2009; Brussow and Wilkinson, 2010) and internationally (Kinzie, 2009; Wasley, 2006; Yoder and Hochevar, 2005) suggest that a learner-centred, collaborative and supportive teaching and learning environment more appropriately addresses student needs of this nature, instead of one that is performance-driven (Bernstein, 2000) and teacher-centred, which emphasises individual academic prowess.

Various curriculum and lesson planning tools can assist educators achieve the desired constructive alignment referred to above, with Bloom's (1956) taxonomy of cognitive learning outcomes being a well know method in this regard. As Killen (2010) explains however, his approach, influenced by behaviourism, has subsequently been refined to accommodate constructivist principles and the associated development of taxonomies

that incorporate different knowledge types, (Anderson & Krathwohl, 2001; Marzano, 2001) and learning quality (Biggs & Collis, 1982; Killen & Hattingh, 2004). When using a taxonomy to facilitate lesson planning, for example as proposed by Anderson & Krathwohl (2001), an educator would define a lesson's learning outcomes and match each one to the relevant cognitive process in the hierarchy (e.g. remember, apply or evaluate) and content knowledge type (e.g. factual, conceptual or metacognitive). Thereafter, appropriate teaching strategies (e.g. direct instruction or cooperative learning) and assessment methods would be selected to align outcomes, strategies and assessment. In this way, depending on the outcome and knowledge type, a number of different teaching strategies and assessment methods may be employed in the same lesson, reinforcing the principle of situated pedagogy. This principle of a situated approach to teaching strategy underpins the proposed accounting education curricula and pedagogical frameworks discussed below.

2.3.2 Accounting education proposed pedagogies

The discussion of proposed pedagogies, designed to achieve deep learning and the development of transferable technical competencies, professional skills and values, will commence with proposals that address accounting education in general in section 2.3.2.1, followed by suggestions specific to management accounting in section 2.3.2.2.

2.3.2.1 General accounting education pedagogies

Consistent with the notion of employing different teaching and assessment strategies for different circumstances, Helliar (2013) and Wilkerson (2010) advocate the use of mixed pedagogies for developing the desired learning outcomes of accountants entering the profession. They propose traditional direct instruction and assessment methods for gaining technical competence, and more learner-centred, constructivist methods for developing professional skills, values, ethics and attitudes. With regard to the latter, Helliar (2013, p. 513) emphasises the need to include situated learning opportunities in the curriculum, such as "case studies ... role play ... simulations ... field trips and internships..." as a means of preparing students to become part of professional

accounting's community of practice (COP). Wilkerson (2010) emphasises the need for students to understand their professional responsibility and accounting's wider purposes and functions in society, and also advocates the development of signature accounting pedagogies (Shulman, 2005), which, as suggested by the Pathways Commission (2012), could take the form of applied case studies jointly developed by educators and practising professionals. Other authors, however (Dellaportas, 2015; Demski, 2007; Fellingham, 2007; Guthrie & Parker, 2014; Samkin & Schneider, 2014; Wilson, 2011), have cautioned against university academic education becoming too vocationally orientated because of concerns that intellectual skills, fostered through research and critique, may be compromised; that transient technical knowledge will be prioritised over developing lifelong learning skills; and that existing professional practices and policies will be accepted unchallenged.

Consistent with Helliar's (2013) and Wilkerson's (2010) proposals, Fortin and Legault (2010) provide evidence of the successful implementation of mixed pedagogies in a Canadian postgraduate professional accounting education programme to develop the required competencies of practising accountants. Similarly, Coetzee and Schmulian (2011), as part of a SAICA accredited undergraduate degree programme, report on the use of mixed pedagogy in an introductory IFRS course and their subsequent case analysis of the same course (Coetzee & Schmulian, 2012) reveal the use of teacher-centred pedagogy in lectures and a more learner-centred approach in tutorials.

Against this background of proposed pedagogies for accounting education in general, specific management accounting proposals will now be considered.

2.3.2.2 Management accounting pedagogies

Blocher's (2009) and Spraakman and Jackling's (2014) proposals are aimed at enabling students to appreciate the relevance of management accounting in business decision making, and the development of students' problem-solving and critical thinking skills. To accomplish these goals, they propose the use of active learning strategies, in particular case studies, which simulate business problem solving and decision making. Building on others' recommendations (Böer, 2000; Brewer, 2000; Clinton, 2007; Deines & Valentine, 2007; Maher, 2000; Stout & West, 2004), Blocher's (2009)

proposals emphasise the relevance of management accounting techniques to support competitive strategy implementation. Spraakman and Jackling's (2014) suggested approach draws on the principles of problem-based learning (PBL), as applied through four elements: teaching and learning resources used to develop understanding and application of basic principles; management accounting techniques used in problem solving; control aspects (i.e. methods of approaching problem solving); and belief systems or world views to evaluate the effectiveness of problem solving. They suggest that the integrated use of these four elements represents a well-structured approach to teaching and learning MAF that emphasises a problem-based approach.

In both proposals, case study analysis is emphasised and the associated problem solving and critical thinking skills are developed incrementally, with Blocher (2009) increasing the level of complexity in subsequent academic years, and Spraakman and Jackling (2014) suggesting the use of standard cases initially, followed by complex, unstructured scenarios once basic understanding and application have been developed. Although no empirical evidence of success is provided, Blocher (2009) reports positive student responses and performance while Spraakman and Jackling (2014) suggest how their teaching approach could be tested empirically. Although not specified, it would appear both proposals employ mixed pedagogies, as discussed above.

The primary aim of Wessels and Roos's (2009) pedagogical approach is the broadening of students' understanding of management accounting by emphasising a user perspective. They propose a top-down approach by first identifying course aims and key learning outcomes, and then aligning other curriculum elements to achieve these outcomes. In this way, constructive alignment is achieved but the teaching strategy appears to be teacher- and content-focused, as evidenced by their explanation of "delivering the syllabus" (Wessels & Roos, 2009, p. 61). While the intention is for students' to acquire a deep understanding of concepts and techniques and their application in different scenarios, there is little mention of introducing strategies designed to develop students' professional skills, values and attitudes through the use of active learning techniques such as case studies.

2.3.3 Conclusion

In conclusion, given the extent of the technical and procedural content in professional accounting education and the need to develop understanding and high-level transferable professional skills, it would seem appropriate, and consistent with the proposals discussed above, for mixed pedagogies to be adopted. In my case study of advanced MAF teaching practices, one of the aspects I explored was whether or not teaching approaches differed in lecturing and tutorial contexts. Based on the above discussion, it was possible that teacher-led instruction would be more prevalent in lectures, and learner-centred approaches more commonly found in tutorials, as reported by Coetzee and Schmulian (2012). As noted, there is little empirical evidence of postgraduate accounting pedagogy and hence my study provided an opportunity to make a valuable contribution in this regard.

The following section of the review discusses accounting pedagogy in practice, commencing with empirical research into dimensions of effective accounting teaching in section 2.4.1, followed by specific interventions designed to promote deep SAL and the development of transferable professional skills, values and attitudes in section 2.4.2.

2.4 ACCOUNTING PEDAGOGY IN PRACTICE

The rationale for discussing the attributes of effective accounting teaching and the interventions designed to achieve deep learning outcomes, is that they are likely to provide insights into dimensions of accounting education pedagogy that can assist my exploration of the nature of and reasons for the AMAF teaching practices adopted by the study participants.

2.4.1 Effective teaching in accounting higher education

While there has been considerable research into effective teaching in higher education in general (Feldman, 1998; Hildebrand, 1973; Patrick & Smart, 1998; Voss & Gruber, 2006), there is little published research on this topic in accounting education. Kreber (2002) explains that effective teaching, or excellence, is usually defined in terms of

successful performance as experienced by students, peers or educators themselves. A common theme of higher education literature in this regard is the identification of lists of effective teaching attributes, typically drawn from educator opinions and observations or student evaluations. The accounting literature in this regard will now be reviewed, commencing with broad recommendations and followed by a discussion of findings drawn from educator and student surveys.

2.4.1.1 Broad accounting recommendations

A key recommendation made by the Pathways Commission (2012) was the need to elevate the status and recognition teaching is accorded at HEIs, and in this regard the Commission highlighted the importance of being able to assess high-quality teaching. To this end, developing a thorough understanding of what constitutes effective accounting teaching is crucial and previous Commissions' reports, as discussed below, have made a contribution in this regard.

Following its recommendations for accounting educators to adopt learner-centred teaching approaches, the AECC (1993) published guidelines on effective teaching that were developed further by the Teaching, Learning & Curriculum Section of the AAA (Calderon et al., 1996). Adopting a process approach, the effective teaching framework consisted of the following five categories, including related tasks and attributes:

- "Curriculum design and course development";
- "Use of well-conceived course materials";
- "Presentation skills";
- "Well-chosen pedagogical methods, assessment devices [and outcomes]"; and
- "Guidance and advising" (Calderon, et al., 1996, p. 370).

Combining these categories with the survey findings discussed below, offers a useful framework for assessing accounting teaching effectiveness.

2.4.1.2 Educator surveys of effective accounting teaching

Few studies of effective teaching in accounting higher education appear to have been conducted, with five having been identified (Kerr & Smith, 2003; Stice & Stocks, 2000; Stout & Wygal, 2010; Wygal & Stout, 2015; Wygal et al., 2014). Whereas Stice and Stocks (2000) surveyed US accounting education academics, the others surveyed highly regarded teaching educators in a number of countries, including Canada, Australia, New Zealand, the UK and Israel (Kerr & Smith, 2003), the US (Stout & Wygal, 2010; Wygal & Stout, 2015) and Australia (Wygal et al., 2014). Apart from Stout & Wygal's (2010) study, which focused on negative teaching behaviours to avoid, the others sought to identify and rank the positive attributes participants regarded as being key to effective teaching.

Based on the findings of the above studies, the following categories and dimensions (shown in brackets) of effective accounting teaching attributes identified by Wygal et al. (2014) and supplemented by Stout and Wygal (2010), are representative of the other studies' findings, although dimension categorisation and relative ranking was not always consistent across the studies:

- student focus (motivating and empowering students to become confident learners, demonstrating care, concern, respect and humility, and being approachable);
- commitment to teaching (passion and enthusiasm, ongoing reflection and a desire to continuously improve);
- well prepared/organised (acquainting oneself with the audience and planning accordingly, preparing appropriate materials, being able to answer subject-related queries, and encouraging student participation by creating a relaxed classroom environment);
- ability to integrate subject content and practice knowledge (expert subject knowledge complemented with practice-relevant examples);
- instructor skills and demeanour (conveying content simply without compromising technical detail, and introducing humour where appropriate); and
- assessing in an appropriate manner (clarifying and consistently applying performance standards fairly and equitably).

Although category ranking varied across the studies, a consistent finding was the high priority accorded to student focus. These conclusions, however, need to be viewed with some caution in the light of small sample sizes, apart from Stice and Stocks' (2000) study, and possible bias being introduced through subjective assessment of teaching effectiveness (Kerr & Smith, 2003; Stice & Stocks, 2000). Thus, as Wygal et al. (2014) suggest, while their study provides initial insights into accounting teaching effectiveness, more studies are required, particularly in different cultural contexts.

2.4.1.3 Student surveys of effective accounting teaching

Although numerous studies report on students' experiences of a particular intervention or technique introduced into a specific course (Matherly & Burney, 2013; Rudman & Kruger-van Renen, 2014; Samkin & Francis, 2008; L. J. Stainbank, 2009), very few studies solicit students' opinions more generally on effective accounting teaching. Studies identified were all conducted in developing nations, for example Brazil (Miranda, de Castro Casa Nova, & Cornacchione Júnior, 2012), Malaysia (Fatima et al., 2007), and China (Xiao & Dyson, 1999), unlike the surveys of accounting educators discussed above that occurred in developed nations.

Taken together, the above student surveys identified similar attributes of effective teaching to those highlighted by educators, except they rated teaching skills and subject knowledge more highly than student focus and educator commitment. Given that the student survey findings were all based on studies conducted in developing nations, more research, in both developed and developing nations, is required before any firm conclusions can be drawn.

2.4.1.4 Comparison with broad accounting recommendations

Although there was general alignment between the empirically identified effective teaching attributes reviewed above, and those recommended by the enhanced AECC framework (Calderon, et al., 1996), what was absent from the latter was specific reference to the need for educators to demonstrate an underlying attitude of student care, concern and respect, as well as commitment to teaching. Thus the results of the

empirical studies suggest that even if one were to adopt the framework's recommended actions, unless these were supported by a student-focused attitude and a commitment to teaching, one's effectiveness as a teacher would likely be compromised. Another aspect of the empirical findings that was implied, rather than highlighted in the AECC enhanced framework, was the importance of situating subject content in real-world accounting practice. The AECC framework does, however, provide more insight into some of the attributes than was identified in the surveys. The combined frameworks thus complement one another, aspects of which I incorporated into the conceptual frameworks used in my case study, as explained in Chapter Three.

Having discussed the attributes of effective accounting teaching, specific interventions to foster deep learning and professional skills development will now be reviewed.

2.4.2 Active learning interventions

In the light of the research findings discussed above concerning associations between SAL and teaching/learning contexts, together with ongoing calls to reform accounting education, a number of higher education accounting educators have implemented various active learning interventions to foster deep SAL through greater student engagement and the development of generic skills, such as critical thinking, analysis, reasoning and reflection. Similarly, in MAF courses some educators have introduced teaching methods designed to achieve similar goals, although their focus has been more on developing generic skills and personal attributes than on promoting deep SAL specifically. Nevertheless, the development of critical thinking, analysis and reasoning skills is usually associated with the adoption of deep SAL strategies, such as relating ideas and use of evidence. Some South African educators in other disciplines have also introduced innovative teaching methods to develop professional skills. An awareness of the manner in which these teaching methods have been used, and the factors that facilitate or hinder them, has relevance to my case study since the participants may use or propose to introduce these or similar techniques to foster deep learning and develop professional qualities and skills, as required by SAICA's competency framework (SAICA, 2014). The review will commence with a discussion of deep SAL interventions (section 2.4.2.1), followed by those interventions commonly introduced

into MAF courses specifically, including a brief consideration of other interventions in South African CA programmes (section 2.4.2.2).

2.4.2.1 Interventions to encourage deep SAL

Some educators have introduced different teaching methods or learning activities as the key intervention, for example cooperative learning (Hall et al., 2004), or writing tasks (English et al., 2004) used in first-year accounting tutorials at Australian universities, or case studies introduced into a second-year financial accounting course in New Zealand (Wynn-Williams et al., 2016) and third-year strategic management accounting courses in Ireland (Ballantine et al., 2008). In other studies, the key intervention focus has been on innovative assessment methods, for example learning portfolios (Samkin & Francis, 2008) or a major financial analysis and valuation assignment (Turner & Baskerville, 2013), both introduced into third-year financial accounting courses in New Zealand. The degree to which the elements of the teaching/learning context were aligned around a common goal differed in these studies, and, as will be discussed below, may have contributed to the extent of their success.

Whereas in both Hall et al.'s (2004) and English et al.'s (2004) studies there was a small but significant increase in overall deep SAL, and a similarly small but significant decrease in overall surface SAL, Ballantine et al.'s (2008) and Wynn-Williams et al.'s (2016) findings showed an increase in surface SAL with no overall improvement in deep SAL. As suggested above, it is possible that the comparative success of these studies to promote deep SAL may have been associated with the coherence of the different elements of the teaching/learning context. Assessment in the former two studies was changed sufficiently to support the interventions' goals, whereas in the latter two studies the misalignment of assessment and desired learning outcomes was suggested as a possible contributing factor to increased surface SAL scores.

Samkin and Francis's (2008) and Turner and Baskerville's (2013) findings concerning assessment interventions provide further evidence of the importance of aligning the different teaching/learning elements around desired outcomes. In both studies, despite large classes of 160 and 81 students respectively, active learning intervention activities were incorporated into lectures and support opportunities were provided for students to

develop the necessary skills. The assessment weighting, however, differed between the two studies, with the learning portfolio (Samkin & Francis, 2008) comprising a low proportion of total assessment and the valuation assignments (Turner & Baskerville, 2013) accounting for the entire course assessment. This difference in constructive alignment (Biggs, 1996) may explain the different results of the interventions. Whereas Samkin and Francis (2008) reported only partial success in encouraging deep SAL, since some students failed to properly engage because they felt that the ongoing effort was disproportional to the assessment weighting, Turner and Baskerville (2013) reported that a high percentage of their students experienced deep learning from early on in the course.

2.4.2.2 MAF-specific interventions and other South African findings

As explained previously, although the MAF-specific interventions discussed below are similarly learner-focused to those discussed above, their primary focus was on professional skill development rather than on promoting deep SAL, although the latter is usually associated with the former. The most commonly used teaching interventions in MAF courses, or those that incorporate the discipline, appear to be case studies (Ballantine & McCourt Larres, 2004; Doran et al., 2011; Dyball et al., 2007) and business simulations (Matherly & Burney, 2013; Rudman & Kruger, 2014; Wolmarans, 2005). Of the studies listed above, only two (Doran et al., 2011; Matherly & Burney, 2013), with class sizes of approximately 80 and 40 respectively, included active intervention activities in lectures, and one (Ballantine & McCourt Larres, 2004) in weekly seminars, with the remaining four being completed out of class. Thus, apart from Doran et al.'s (2011) intervention (class size of 80), none of the others took place in large-class settings, possibly because of associated management and coordination challenges (Booth, Bowie, Jordan, & Rippin, 2000; Libby, 1991). In those lectures and seminars that did incorporate interventions, the teachers' primary role was one of facilitating active learning by guiding discussion during problem solving (Matherly & Burney, 2013) and coordinating group case study feedback and discussion (Ballantine & McCourt Larres, 2004; Doran et al., 2011).

The success of the MAF-specific interventions was determined primarily from student surveys, and, given the real-world nature of the learning activities and hence their relevance, a common finding was high levels of interest, enthusiasm and insight into business complexities. This finding was, however, absent from Ballantine and McCourt Larres's (2004) study, which they attributed to high case study workload, which, in my opinion, may have been exacerbated by a relatively low case study assessment weighting — they reported a similar issue in a subsequent study (Ballantine et al., 2008), discussed above. In those interventions that involved high cognitive challenge and group work (Doran et al., 2011; Dyball et al., 2007; Wolmarans, 2005), students reported enhanced critical thinking, problem-solving, analysis, reasoning and decision-making skills. These benefits were, however, notably absent from Ballantine and McCourt Larres's (2004) intervention — possibly, as they suggested, owing to students' lack of experience with complex case studies, although in my opinion, a contributing factor may have been the emphasis placed on individual as opposed to group-based case completion. In some studies students also perceived improved conceptual understanding (Doran et al., 2011; Matherly & Burney, 2013; Wolmarans, 2005), and the development of interpersonal group skills (Doran et al., 2011; Dyball et al., 2007; Rudman & Kruger-van Renen, 2014; Wolmarans, 2005) and communication skills (Doran et al., 2011; Dyball et al., 2007). Despite the above benefits, some researchers reported challenges associated with implementing group work, such as student resistance to marks being assigned on a group basis rather than individually (Doran et al., 2011; Rudman & Kruger-van Renen, 2014) and the management and coordination of in-class group case studies where student numbers were high (Doran et al., 2011).

In other South African studies reporting on the introduction of innovative teaching methods in accounting education (in addition to Rudman and Kruger-van Renen (2014) and Wolmarans (2005) discussed above), students have perceived similar enhanced understanding and professional skill development (Bargate & Maistry, 2013; Butler & Von Wielligh, 2012; Fouché & Visser, 2008; Kirstein & Kunz, 2015; R. J. Rudman & Terblanche, 2011; L. J. Stainbank, 2005, 2010; van der Merwe, 2013). Of the South African studies reviewed above, only one (Butler & Von Wielligh, 2012) was conducted at postgraduate level and involved auditors in public practice making guest presentations to students.

2.4.3 Conclusion

In conclusion, as experienced in other academic disciplines, fostering deep SAL (Baeten, Knydt, Struyven, & Dochy, 2010; Marton & Säljö, 1997) and developing generic skills (Barrie, Hughes, & Smith, 2009; de la Harpe & David, 2011) is a complex and challenging process, but one that is likely to be more successful if curriculum, teaching and assessment are all aligned around desired learning outcomes. In particular, it is evident from the above accounting education interventions that the nature of the activities, their cognitive level and whether they are completed individually or in small groups must be matched to the types of generic skills being developed. There should also be alignment between assessment weighting and intervention workload to motivate student commitment and engagement, and, where feasible and appropriate, intervention activities should be integrated into formal teaching sessions to reinforce the promotion of deep SAL and the development of generic skills.

Given that only one of the above South African studies involved chartered accounting postgraduate students, possibly because of large content volumes and QE performance pressures, as discussed previously, conducting my case study at this academic level had the potential of enhancing understanding of factors that facilitate or hinder innovative teaching methods in South African postgraduate accounting programmes.

Having discussed teaching effectiveness dimensions and interventions to promote deep learning and professional skill development, the final section of the review discusses the prevalence of teacher-centred and learner-centred accounting pedagogy, and barriers to and facilitators of its more widespread adoption.

2.5 PREVALENCE OF TEACHER-CENTRED AND LEARNER-CENTRED ACCOUNTING PEDAGOGY

Against the backdrop of accounting education reform recommendations, as discussed previously, a number of quantitative and qualitative studies to assess the nature of and influences on curricula and pedagogy have been conducted in the US (Albrecht & Sack,

2000; Dow & Feldmann, 1997; May et al., 1995), Australia (Jackling, de Lange, & Natoli, 2013; Leveson, 2004; Palm & Bisman, 2010), New Zealand (Adler & Milne, 1997; Bui & Porter, 2010; Low et al., 2013), the UK (Lucas, 2002; van der Merwe et al., 2014) and South Africa (Barac & Du Plessis, 2014; Botha, 2001; Coetzee & Schmulian, 2012; Keevy, 2016; Smit & Steenkamp, 2015; Viviers, 2016). The discussion of the above studies' findings will commence with international studies (section 2.5.1) followed by a comparison with South African results (section 2.5.2).

2.5.1 International studies

Five years after the AECC (1990) issued its report recommending fundamental reform of accounting education programmes in the US, May et al. (1995) surveyed US accounting educators to determine their support for the advocated changes. Although they found general agreement among the more than 400 respondents that some change was required, a significant divergence of views existed as to the nature and extent of the necessary change, with close on 50% indicating that fundamental reform was unnecessary. The researchers thus questioned the feasibility of achieving significant accounting education reform without the necessary widespread faculty support. Subsequent educator surveys in the US (Dow & Feldmann, 1997), New Zealand and Australia (Adler & Milne, 1997; Adler et al., 2000) found that while some learner-centred activities had been incorporated into teaching/learning strategies, for example case studies and group presentations, this change was not reflected in the nature of assessment that continued to be dominated by traditional, individually written, instructor-evaluated assignments and examinations. Adler and Milne (1997) did, however, find increasing use of active learning assessment methods at successively higher academic levels, with greater use of these methods evident in "public sector accounting courses and, to a lesser degree, management accounting courses" (Adler & Milne, 1997, p. 118). These results suggest that 10 years after the AECC's (1990) recommendations, partial rather than fundamental educational reform had occurred, which, in the US, was further confirmed by Albrecht and Sack's (2000) research and Sumden's (1999) review. The above studies also identified a number of reasons for the slow pace of change, most of which could be incorporated into Adler et al.'s (2000)

three categories: “lack of student readiness, inadequate educator support mechanisms and non-reflective teacher practices,” details of which will be discussed later.

Ten to fifteen years later, research findings in the US (The Pathways Commission, 2012), Australia (Jackling et al., 2013; O’Connell et al., 2015; Palm & Bisman, 2010) and New Zealand (Bui & Porter, 2010; Low et al., 2013) suggest that narrow curricula and teacher-centred pedagogy continue to dominate classroom and assessment practices, with a technical, preparer focus rather than a user orientation being commonplace. Consequently, there is a tendency for graduates to acquire technical competence but to display poor writing skills and a general inability to think critically and creatively in applying their knowledge to solve problems, make decisions and give advice, when faced with complex, unstructured business circumstances.

Low et al. (2013) found that although more progressive active learning strategies, such as group projects and presentations, were used in non-accounting modules at New Zealand universities to develop generic skills such as teamwork and oral communication, their use in accounting modules was limited, restricting the development of these and other generic skills within their disciplinary context, contrary to what is recommended (Jones, 2010). Their findings were supported by Jackling et al. (2013), who reported that Australian university accounting educators continued employing traditional teacher-centred pedagogy subsequent to the adoption of IFRS, whereas learner-centred, innovative strategies such as simulations and case studies were better suited to developing the required critical thinking and ability to exercise sound judgement. Although many participants in Palm and Bisman’s (2010) survey of Australian coordinators’ introductory accounting pedagogy indicated their use of innovative active teaching and learning strategies, the researchers questioned the extent and effectiveness of this use given the dominance of lecture-based teaching. However, as discussed previously, some educators have introduced innovative teaching strategies into lecture contexts (Doran et al., 2011; Samkin & Francis, 2008; Turner & Baskerville, 2013), and thus it may be inappropriate to assume that this delivery format will necessarily limit the use of such strategies. For this reason, my qualitative case study was designed to gain an in-depth analysis of MAF teaching practices from multiple data sets, as recommended by Palm and Bisman (2010), by including in the research design, lecture and tutorial observations followed by VSR interviews.

Interviews with former and/or current students (Bui & Porter, 2010; Low et al., 2013) enabled deeper insights to be gained into the nature of classroom pedagogy than revealed by educator surveys as reviewed above (Adler et al., 2000; Palm & Bisman, 2010). Low et al.'s (2013) student participants expressed dissatisfaction with textbook-driven lectures and simplistic, unrealistic, one-right-answer problem solving, calling instead for greater use of authentic case study analysis (Boyce et al., 2001; Healy & McCutcheon, 2010). Similarly, Bui and Porter's (2010) participants, consistent with Stout & Wygal's (2010) findings, highlighted the unstimulating and demotivating effect of excessive use of PowerPoint presentations, which restricted classroom interaction and the inclusion of real-world examples.

Although Lucas's (2002) and Leveson's (2004) studies confirmed the dominance of teacher-centred pedagogy among 10 introductory accounting educators at four UK universities, and 24 third-year financial and management accounting lecturers (split equally) at seven Australian universities respectively. They also revealed a range of teacher- and learner-centred pedagogies that emerged from in-depth interviews. Both studies explored, in broad terms, participants' learning and teaching conceptions, and their approaches to teaching specific modules. While Leveson (2004) categorised educator's conceptions and teaching approaches into three hierarchies, Lucas developed one categorisation framework, namely a revised form of Fox's (1983) model. In Leveson's (2004) study, those whose orientation was teacher-centred either emphasised the transmission of facts and procedures to develop technical competence or the conveying of conceptual understanding to enhance application ability. In both approaches, however, students were passive recipients of others' knowledge. In contrast, educators whose teaching orientation was learner-centred emphasised students' active learning through reading widely and relating content to their own experiences, thus developing personal conceptual understanding. In addition, some educators indicated that they introduced materials and learning activities to encourage a relational view of the discipline in its wider social context. A few others extended students beyond disciplinary competencies, by introducing student-initiated activities that required them to confront not only disciplinary but also social and personal issues, which, combined with critical thinking, discussion, debate and self-reflection, encouraged personal growth and development.

Although described differently, Lucas's (2002) teaching and learning conception categorisation was similar to Leveson's (2004). Adopting Fox's (1983) terminology, she described participants with teacher-centred conceptions as "shapers" (Lucas, 2002, p. 191), who, through conveying facts and demonstrating procedures replicated by students, moulded students to master techniques. In contrast, participants with learner-centred orientations were either "travellers" or "growers" (p. 191), whose primary focus was, respectively, facilitating the development of personal conceptual understanding and application, or personal change and growth. In addition, all her participants referred to the importance of "building" (p. 194) students' conceptual understanding, emphasising the need for structure and careful sequencing of concepts. However, despite this emphasis, there were some inherent inconsistencies and uncertainties in their reflections, and Lucas concluded that the building conception, although very prevalent, was not fully realised; hence, the dominant teaching approach was "... shaping of students who can perform techniques" (Lucas, 2002, p. 199).

At the level of the individual lecturer, Leveson (2004) generally found a close association among conceptions of learning, teaching, and teaching approaches, which, consistent with other higher education studies (Gow & Kember, 1993; Trigwell & Prosser, 1996), may suggest that lecturers' teaching practices can be explained in part by their conceptions of teaching and learning. Despite general alignment, there were instances where lecturers' conceptions were not congruent, as evidenced by their learning conceptions being at a higher level than their teaching conceptions, for example "concept development" verses "concept acquisition", respectively (Leveson, 2004, p. 544). Referencing the findings of Adler et al. (2000), she suggested this misalignment could have arisen from contextual factors impeding the implementation of teaching approaches necessary to realise idealised learning objectives. In this regard she highlighted the need for future research to explore possible differences between espoused and actual teaching practices. My case study addressed this research gap directly since the research design included not only in-depth interviews with the two participants but also observations of their classroom teaching practices.

Taken as a whole, the above international research suggests that although there appears to have been some increased use of learner-centred activities in accounting education, curriculum narrowness and teacher-centred pedagogy continue to dominate classroom

and assessment practices. Suggested underlying reasons for the slow pace of implementation of the advocated change will be discussed after considering the nature of accounting pedagogy at South African universities.

2.5.2 South African studies

A number of South African studies over the years have considered the nature of accounting education curricula and pedagogy, and underlying influencing factors. Some have focused on specific modules or disciplines (Coetzee & Schmulian, 2012; Slabbert & Gouws, 2006; West & Saunders, 2006) or programmes (van der Merwe et al., 2014), while others have looked more widely at accounting education in general (Botha, 2001), including surveys concerning the development of generic skills among accounting students (Barac & Du Plessis, 2014; Smit & Steenkamp, 2015; Viviers, 2016). To enable comparisons to be drawn, those studies conducted prior to the adoption of SAICA's CF (2010) will first be discussed followed by those that were conducted subsequently.

Botha (2001) concluded that South Africa's pre-qualification professional education, regulated by SAICA, and, at that time, the Public Accountants and Auditors Board (PAAB), prioritised technical knowledge acquisition over learners' education, growth and development of generic skills. Coupled with this overemphasis, the high-stakes nature of QEs, as explained previously, created conditions conducive to narrowing curricula to prepare learners to pass professional examinations and encourage teacher- rather than learner-centred pedagogy. Subsequent studies confirm that Botha's curricula and pedagogical concerns were well founded (Coetzee & Schmulian, 2012; Slabbert & Gouws, 2006; West & Saunders, 2006), and are attributable to SAICA's restrictive curriculum and QE performance pressure. Although Coetzee and Schumulian's (2012) case study of an introductory IFRS module found tutorials to be more learner-centred than lectures, since they were considerably smaller than lecture classes, the fictitious, one-right-answer examination questions attempted and discussed during the tutorials limited opportunities for students to develop critical thinking and independent evaluation skills. They concluded that SAICA's introduction of a CF (2010), which widened the curriculum to include developing pervasive qualities and skills, had the

potential to encourage the adoption of more progressive pedagogies, but that this change was unlikely unless SAICA's technical knowledge requirements were reduced and there was a change in the nature of the ITC or lecturers' focus thereon.

However, the accounting curriculum and pedagogy studies in South Africa conducted after the adoption of SAICA's CF confirm the ongoing technical and professional examination focus of accounting education programmes, driven by SAICA's curriculum and examination requirements (van der Merwe et al., 2014; Wood & Maistry, 2014). In addition, while there is general awareness among students and educators of the importance of developing students' generic skills, values and attributes, limited use is made of learner-centred activities in core accounting disciplines. Instead, traditional teacher-centred, content-focused teaching and assessment continues to dominate, limiting the achievement of generic skill development, and thus highlighting the need for educators to embed student-centred learning experiences into curricula and pedagogies (Barac & Du Plessis, 2014; Fouché, 2013; Keevy, 2015, 2016; Smit & Steenkamp, 2015; Strauss-Keevy, 2014; Viviers, 2016).

In comparison with the ongoing technical and professional examination focus of a South African university's professional accounting programmes, van der Merwe et al. (2014) found that an equivalent Scottish university's programme, not bound to the same extent as its South African counterpart in meeting PAA accreditation requirements, enjoys greater academic freedom in designing its accounting programme, thus enabling a more balanced vocational and academic focus to be achieved. Accordingly, curriculum content not only addressed professional accounting skills but also, through the inclusion of research-related activities, developed "academic and lifelong skills including critical thinking" (van der Merwe et al., 2014, p. 285). Overall, the teaching approach at the Scottish university was more learner-centred than was apparent at the South African university, particularly in the fourth and final year, which prioritises self-regulated research.

Thus while South Africa's university-based professional education programmes develop graduates with strong technical competence, valued by the profession for their immediate productivity, this appears to be at the cost of general intellectual skills such as critical and creative thinking, evaluation and independent thought (Coetzee & Schmulian, 2012; van der Merwe et al., 2014).

2.5.3 Conclusion

Apart from van der Merwe et al.'s (2014) findings of the Scottish accounting programme's broader, academically focused curriculum and learner-centred pedagogy, particularly in later degree years, the other international and South African studies reveal that although there appears to have been some increased use of learner-centred activities in accounting education, curriculum narrowness and teacher-centred pedagogy continue to dominate classroom and assessment practices. Van der Merwe et al.'s (2014) findings suggest that HEIs' independence from accrediting PAAs is a key determinant of whether accounting degree curricula and pedagogy are narrowly or more broadly focused.

None of the above international and South African pedagogy studies included direct observation of classroom teaching practice in their research designs, although Coetzee and Schmulian's (2012) findings were partly based on their practice self-reflections. As discussed above, the absence of classroom practice observations from research designs is a limiting factor, and relying only on educators' conceptions of teaching is "at risk of only telling half the story" (Kane et al., 2002, p. 184). My case study addressed this limitation directly by including observations of participants' lecturing and tutoring sessions, followed by VSR interviews. In addition, none of the accounting pedagogy studies reviewed above explored the phenomenon's nature and influencing factors in a postgraduate module, with most of the research concentrating on undergraduate financial accounting. My case study of participants' teaching practices in a postgraduate MAF module addressed this gap directly and thus had the potential to extending our knowledge of the possible disciplinary and academic-level influences on the pedagogical approaches adopted.

Possible reasons for the ongoing slow pace of accounting education reform, apart from lack of independence from accrediting PAAs, will now be discussed.

2.5.4 Barriers to and facilitators of accounting education change

Drawing from the above international and South African studies as well as other published accounting research, barriers to and facilitators of accounting education reform, categorised in terms of key stakeholder groups adapted from the Pathways Commission report (2012), will now be discussed. These issues were relevant to my case study in helping to understand the possible factors influencing participants' teaching practices.

2.5.4.1 At faculty level

Faculty members' resistance to investing time and energy into designing and implementing innovative curricula and pedagogy is often linked to university recognition, reward, and tenure policies that either place, or are perceived to place, significantly more value on research than teaching excellence (Adler et al., 2000; Bui & Porter, 2010; Hesketh, 2011; Lubbe, 2014; May et al., 1995; Sin & McGuigan, 2013; The Pathways Commission, 2012; Yap, Ryan, & Yong, 2014). However, some accounting educators' inadequate knowledge bases of innovative pedagogies (Adler et al., 2000; Bui & Porter, 2010; Hesketh, 2011; Jackling et al., 2013; Keevy, 2016; Leveson, 2004) and/or current accounting practices (Albrecht & Sack, 2000; Low et al., 2013) and use of innovative information technologies (The Pathways Commission, 2012; Watty, McKay, & Ngo, 2016) may contribute to their reluctance and inability to employ more progressive pedagogies. In addition, Leveson (2004) and Lucas (2002), consistent with educational research more generally (Kane et al., 2002; Kember, 1997; Trigwell & Prosser, 1996) point out that attempting to change educators' teaching practices without also addressing their fundamental teaching conceptions and beliefs may not succeed. Some faculty also raise concerns that implementing learner-centred pedagogies may require sacrificing content (Springer & Borthick, 2007) and thus possibly jeopardise students' chances of passing professional examinations (Adler et al., 2000; Sumden, 1999; van der Merwe et al., 2014) while others are unconvinced of the need for fundamental change (May et al., 1995) or require empirical evidence of the superiority of innovative teaching methods (The Pathways Commission, 2012). Finally, the tendency of some educators to be non-reflective and to perpetuate the conventional

teaching methods to which they were initially exposed (Adler et al., 2000; Coetzee & Schmulian, 2012; Leveson, 2004; Lucas, 2002), as well as preferring to work in discipline silos (The Pathways Commission, 2012; Yap et al., 2014), act as further hindrances to implementing change.

2.5.4.2 At student level

Some students are unsupportive of teaching methods that require more active participation and an assumption of greater responsibility for learning on their part because this approach does not fit their expectations of transmissive, teacher-dependent approaches (Adler et al., 2000) or, as is the case with some educators, as explained above, they express concern that content may be sacrificed and hence adversely affect their chances of success in professional examinations (Sumden, 1999). Concerns are also expressed at times about the fairness of group-based assessment (Rudman & Kruger, 2014) and a lack of commitment to learner-centred activities occurs if these interventions are not adequately rewarded in terms of assessment weighting (Ballantine et al., 2008; Samkin & Francis, 2008; Wynn-Williams et al., 2016). For foreign students, in a predominantly Western environment, their cultural background and weak language proficiency may also act as deterrents to supporting participative teaching and learning (Adler et al., 2000; Bui & Porter, 2010; Sin & McGuigan, 2013).

2.5.4.3 At institutional level

Apart from universities' reward, recognition and promotion policies serving to act as a disincentive for accounting educators to implement curriculum and pedagogical reform, as discussed above, institutional resource constraints are a further impediment to fundamental reform. For example, an oft quoted barrier is large classes, exacerbated by HEIs' revenue-driven massification (Guthrie & Parker, 2014; Samkin & Schneider, 2014), and the impact on already stretched workloads of introducing new teaching or assessment methods in such contexts (Adler et al., 2000; Bui & Porter, 2010; Sin & McGuigan, 2013; Yap et al., 2014). In addition, funding constraints on educators' continuing pedagogical development and on implementing innovative curricula and

teaching strategies (Albrecht & Sack, 2000; Hesketh, 2011; The Pathways Commission, 2012) are limiting factors, as is the unsuitability of lecture or tutorial venues to support participative learning (Adler et al., 2000; Hesketh, 2011). In addition, bureaucracy that delays new curricula approval (The Pathways Commission, 2012) and academic departments' refusal to support curricula changes that are likely to reduce their resource allocations (Bui & Porter, 2010), are further obstacles that impede innovation.

2.5.4.4 At accounting profession level

The aim of increasing the relevance of accounting curricula and pedagogy through educators' greater interaction with the profession, for example through joint research and work experience opportunities (Albrecht & Sack, 2000; The Pathways Commission, 2012), is sometimes impeded by practitioners' and educators' lack of support for such initiatives (Demski, 2007; Fellingham, 2007; The Pathways Commission, 2012).

As discussed above, the influence that PAAs exert on higher education accounting programmes through technically focused curricula and professional examinations represents a significant barrier to accounting education reform (Albrecht & Sack, 2000; Botha, 2001; Coetzee & Schmulian, 2012; Power, 1991; van der Merwe et al., 2014; Venter & de Villiers, 2013). Paradoxically, in South Africa's case, although SAICA's CF (2014) advocates the broadening of curricula to develop students' generic skills and qualities, and advocates the adoption of learner-centred pedagogy, the core accounting curricula and ITC requirements continue to be technically orientated. Such an orientation is conducive to transmissive teaching, and hence limits the development of generic skills. However, as reported by Duncan and Schmutte (2006), regulatory bodies' accreditation requirements can serve as catalysts for accounting programme reform, and other facilitators of change and improvement have also been identified in the literature. Wygal and Stout's (2011) research into teaching effectiveness identified educators' commitment to continuous improvement and innovation as a key driver of teaching improvement, with related activities being ongoing reflection, seeking feedback and mentoring, taking advantage of professional development opportunities, and being part of a community of like-minded practitioners (van der Merwe et al., 2014). Accounting educators have also emphasised the importance of ongoing

professional work experience for maintaining the currency of their practical knowledge, and hence the need for universities and the profession to facilitate such experience (Smith, Marshall, Dombrowski, & Garner, 2012).

2.5.4.5 Conclusion

Taken together, the barriers discussed above are significant and have stunted the design and implementation of innovative curricula and pedagogy. Given their interdependent and complex nature, a properly coordinated strategy and structure involving all stakeholders to address barriers and leverage facilitators is needed if fundamental change is to be achieved (Adler et al., 2000; O'Connell et al., 2015; The Pathways Commission, 2012).

2.6 CONCLUSION

The accounting education reform literature reviewed in Chapter One strongly advocated the broadening of accounting education curricula to include general, business and organisational knowledge, the development of students' conceptual understanding, pervasive qualities and skills, and students' appreciation of accounting's wider role in society. Central to achieving these outcomes was the recommended adoption of learner-centred pedagogies, shown to be associated with deep SAL, as opposed to teacher-centred pedagogy, shown to be associated with surface SAL. In pre-qualification professional education, which appears to closely resemble SAICA's accredited education programmes, strategic SAL appears to dominate, with such dominance linked to intense performance pressures and content-intensive curricula.

Given that accounting education includes technical and procedural content, some accounting educators have proposed the use of mixed pedagogies, with instructive teaching advocated for developing technical competence and learner-centred approaches advocated for developing generic skills and values. Evidence suggests, however, that although some educators have incorporated active teaching and learning methods into their courses, curriculum narrowness and teacher-centred pedagogy continue to

dominate classroom and assessment practices. It would appear that a number of interrelated barriers have contributed to this situation.

Thus transforming accounting education has proved a significant challenge that requires further research to better understand the issues hindering progress. In this regard, my in-depth case study of MAF at an advanced level, i.e. a context similar to pre-qualification professional education, was expected to make a useful contribution to understanding possible facilitators and barriers to adopting more progressive learner-centred pedagogies.

In the chapter that follows, the conceptual frameworks are developed that were used to guide the collection, analysis and interpretation of the data to enable the answering of the key research questions posed in Chapter One and theorising the research phenomenon.

CHAPTER 3
CONCEPTUAL FRAMEWORK

3.1 INTRODUCTION

Having reviewed and discussed higher education accounting pedagogy literature in Chapter Two, my aim in this chapter is to synthesise the relevant principles from the literature review and establish a conceptual framework that will enable me to explore the phenomenon of teaching practices in AMAF at UKZN. The framework for my case study is built primarily around two contrasting pedagogical orientations (teacher-centred and learner-centred) well known in both general education (Kember, 1997, 2009; Lindblom-Ylänne, Trigwell, Nevgi, & Ashwin, 2006; Trigwell & Prosser, 2004; Virtanen & Lindblom-Ylänne, 2010) and accounting education literature (Adler et al., 2000; Coetzee & Schmulian, 2012; Hesketh, 2011; Leveson, 2004; Lucas, 2002; Palm & Bisman, 2010; van der Merwe et al., 2014). Findings from both general higher education (referenced above) and accounting education literature (Leveson, 2004; Lucas, 2002) suggest that a continuum of teaching approaches exists within the two broad orientations and that the approach adopted is likely to be situation dependent. In order to address my critical research questions discussed in Chapter One, the framework developed below focuses primarily on the nature and influencing factors of teacher- and learner-centred teaching practices.

In addition, Shulman's (1986, 1987) teaching effectiveness theories supplemented by accounting education findings in this regard, as discussed below, helped structure my thinking about the participants' teaching processes and related practices, and their interrelationships and influences.

Thus the conceptual framework used in this study has two broad elements, the first built around teacher- and learner-centred teaching practices, highlighting their different dimensions in lecturing and tutoring contexts, and the second based on Shulman's teaching effectiveness theories, incorporating his knowledge bases and teaching process model.

3.2 TEACHER-CENTRED AND LEARNER-CENTRED TEACHING PRACTICES IN ACCOUNTING EDUCATION

3.2.1 Introduction

In developing the teacher- and learner-centred teaching practices conceptual framework used in this study, I will foreground the discussion by considering general education philosophies and principles that underlie these practices. Thereafter, drawing on the accounting education literature reviewed in chapter Two, I will clarify and develop this element of the conceptual framework.

3.2.2 Teacher- and learner-centred teaching practices - education in general

As outlined in Chapter Two, whereas conservative education philosophies and behaviourism inform teacher-centred practices, progressive philosophies and constructivism underlie learner-centred approaches to teaching (Killen, 2010, Mostyn, 2012; Ramsden, 2003; Uys & Gwele, 2005). Key theorists in the development of behaviourism were Pavlov, Skinner and Thorndike (Mostyn, 2012) who espoused the view that knowledge is a commodity and the purpose of education is to transfer worthwhile bodies of knowledge that enable learners become productive members of society. Accordingly, the teacher's role, as expert, is to select, sequence and, through direct instruction, transmit well-structured knowledge, to assign tasks for completion and assess learner's mastery of the required content. In this environment, learners are passive recipients or vessels into whom knowledge is transferred and whose characteristics, desires and interests are largely ignored. By contrast, progressive education philosophy and constructivism, pioneered by Dewey, Piaget and Vygotsky (Mostyn, 2012), views education as being developmental, transformative and empowering of individuals to become independent and lifelong learners. To achieve this goal, teaching becomes learner-centred, taking learner's needs, interests and characteristics into account and learning opportunities are designed to enable individuals to construct their own understanding, mediated by their life experiences and social interactions (Killen, 2010). Typical teaching strategies found in these learning

environments are co-operative learning, class discussions, small-group and problem-based learning, all characterised by learners' active involvement in the learning process and facilitated by the teacher. Teaching is thus regarded as a joint venture between teacher and learners and among learners as peers (Killen, 2010).

The emphasis on social interaction in learner-centred teaching is rooted in social constructivism based on Vygotsky's (1978) theories of psychological development. A key concept he developed was what he termed the zone of proximal development (ZPD) which he defined as '… the distance between the actual developmental level as determined by independent problem solving and the level of potential development as determined through problem solving under adult guidance or collaboration with more capable peers' (Vygotsky, 1978, p.86). Consistent with his notion of ZPD is the concept of scaffolding, whereby a teacher provides a learner with sufficient guidance to understand concepts and complete tasks with the aim of gradually withdrawing assistance so that the learner can operate independently (Stone, 1998). As is also evident from Vygotsky's ZPD definition, teaching strategies such as co-operative and peer learning have an important role to play in enabling learners develop their understanding and expertise to the desired level.

Teaching practices commonly found in constructivist learning environments include a holistic focus on key concepts and themes rather than unrelated facts; on fostering learners' active involvement and engagement; on enabling learners connect prior to new knowledge; on challenging learners' suppositions as well as stimulating critical thinking by introducing learning opportunities that involve complexity, uncertainty and cognitive conflict (Borich & Tombari, 1997; Brooks & Brooks, 1992, as cited in Killen, 2010).

Taking into account the above principles of teacher- and learner-centred practices, and drawing on the accounting education literature discussed in Chapters One and Two, I will now develop the teacher- and learner-centred practices conceptual framework used to guide this study's data gathering, analysis, discussion and theory development.

3.2.3 Teacher- and learner-centred teaching practices - accounting education

A recurring theme of accounting education reform literature, discussed in Chapter One, has been the inadequacy of teacher-centred practices (TCP) to foster deep understanding and develop professional skills, values and attributes, hence the recommendation to

adopt learner-centred practices (LCP). Evidence from the SAL accounting education literature, discussed in Chapter Two, lent support to this recommendation given the associations between surface SAL and TCP on the one hand, and deep SAL and LCP on the other. While the accounting education reform and SAL literature provide general insights into the nature of TCP and LCP, the teaching intervention, effectiveness and prevalence literature, as well as studies that highlight barriers to accounting education reform, offer richer insights into teaching practices in lecture and tutorial contexts. Combining these different themes of my literature review, I have developed a conceptual framework, discussed below, that differentiates TCP from LCP constructs in accounting education in general, and, then more specifically, in lecturing and tutoring contexts. While the general framework focuses on the broader dimensions of teaching — namely, intentions and orientation; a teacher's strategy, role, disposition and attitude; and student roles — the lecturing and tutoring frameworks consider these dimensions in more detail, highlighting, in particular, learning resources and activities and the teaching methods employed. I anticipated that by focusing on these dimensions in my data collection and analysis, I would gain rich insights into my case participants' pedagogical practices.

3.2.3.1 General teacher- and learner-centred practices

As indicated above, the general practices framework developed below is drawn primarily from accounting education reform and SAL literature discussed in Chapter One and Two respectively. Whereas a teacher-centred accounting educator tends to adopt a narrow, rules-based technical preparer focus, emphasising knowledge and technique acquisition in preparation for assessment, a learner-centred educator is more broadly user-focused, emphasising real-world relevance, the active construction of conceptual understanding and the development of independent, professionally competent lifelong learners.. To achieve their intentions, the teacher-centred educator's primary strategy and role is one of transmitting knowledge and technique, through direct instruction, whereas the learner-centred educator employs active learning strategies to facilitate knowledge construction, personal meaning making and professional competence development.

Teaching disposition and attitude is a further dimension that may differentiate a teacher-centred from a learner-centred educator, with the former tending to be authoritarian, formal and distant, and displaying a lack of trust in and respect for students, whereas the latter usually establishes supportive, approachable relationships demonstrating care, empathy and respect, thereby creating environments conducive to student engagement and participation (Turner & Baskerville, 2013; West & Saunders, 2006). These same attitudinal attributes have been associated with ineffective and effective teaching respectively, in both accounting education (Dyson & Godfrey, 1997; Kerr & Smith, 2003; Stout & Wygal, 2010; Wygal & Stout, 2015; Wygal et al., 2014), and higher education more generally (Ramsden, 2003).

Students within a teacher-centred learning environment, as described above, tend to be unstimulated, passive recipients of knowledge, who adopt a syllabus-bound surface approach to their learning. In contrast, a learner-centred teaching environment tends to stimulate students' interest, curiosity and motivation as they actively participate in personal meaning making and are encouraged to adopt a deep approach to learning and develop independent, lifelong learning skills.

Having established the basic general principles of teacher- and learner-centred practices in accounting higher education, the focus now shifts below to their application in lecture and tutorial contexts.

3.2.3.2 Lecturing and tutoring practices

As discussed in Chapter Two, despite TCP continuing to dominate accounting education, owing to various barriers that hinder the adoption of LCP, some educators, have introduced more progressive teaching methods specifically to foster deep SAL and/or develop generic skills. It would appear, however, from the literature reviewed, that most learner-centred interventions have been implemented to supplement rather than replace instructive lectures. In some instances these activities were either integrated directly into lectures (Samkin & Francis, 2008) or tutorials (Ballantine & McCourt Larres, 2004; Bargate & Maistry, 2013; English et al., 2004; Hall et al., 2004) or addressed in lecture sessions specifically designated for this purpose (Butler & Von Wielligh, 2012; Kirstein & Kunz, 2015; Rudman & Terblanche, 2011). In other

instances, learner-centred activities were incorporated into teaching programmes by way of out-of-class group assignments, sometimes presented and assessed in-class (Doran et al., 2011; Stainbank, 2005, 2009, 2010; van der Merwe, 2013) or assessed independently of students (Dyball et al., 2007; Rudman & Kruger-van Renen, 2014). A few educators, however, appear to have dispensed with teacher-centred, instructive lectures, instead adopting a highly interactive, discussion-based, and sometimes student-initiated teaching approach (Leveson, 2004; Lucas, 2002; Matherly & Burney, 2013; Turner & Baskerville, 2013).

From a closer consideration of the nature of the above lecturing and tutoring interventions, together with insights from the accounting pedagogy prevalence literature reviewed in Chapter Two (Bui & Porter, 2010; Coetzee & Schmulian, 2012; Palm & Bisman, 2010), it is possible to identify additional dimensions that differentiate teacher- and learner-centred lecturing and tutoring practices, namely, learning resources and activities as well as teaching methods employed. In this way, the general conceptual framework discussed above is further developed and elaborated.

Teacher-centred and learner-centred lecturing practices

Samkin and Francis (2008) introduced small-scale learner-centred activities into third-year Financial Accounting lectures as part of a learning portfolio intervention to foster deep SAL by stimulating critical, creative and reflective thinking. Apart from introducing the above in-class activities, the lecturers, where appropriate, also coordinated and prompted discussion and feedback to encourage participation and facilitate student learning.

Although the focus of Ballantine and McCourt Larres's (2004) intervention in a third-year (final-year) Advanced Management Accounting semester course (Ireland) was the adoption of case-based methodology in seminars, they chose to retain "traditional lecture sessions for delivering core material ... characterised by a significant element of interaction with the students" (p. 171), in which learning resources included academic research articles in conjunction with selected content from key textbooks. Given that the students were undergraduates with limited work experience, retaining lectures, in the educators' opinion, was more appropriate than adopting a purely case-based learning

approach, as used, for example, by Harvard Business School in a postgraduate context where participants have considerable work experience.

Other educators have introduced separate learner-centred lecture sessions to supplement normal instructive lecturing. For example, in auditing courses at two South African universities, practice simulated role-plays were initiated in undergraduate modules (Kirstein & Kunz, 2015; Rudman & Terblanche, 2011) as well as guest lectures at postgraduate level (Butler & Von Wielligh, 2012). Both interventions required independent prior student preparation and active in-class participation; however, the large class environments (in excess of 250 students) presented coordination and management challenges for the educators, an issue also identified by others (Booth et al., 2000; Doran et al., 2011; Libby, 1991). In addition, Kirstein and Kunz (2015) reflected on the challenge they experienced in reorientating their teaching frame of reference from being teacher- to student-centred.

Whereas all the above lecture interventions were introduced to supplement instructive lectures, some educators appear to have moved away from direct instruction, adopting instead highly interactive, student-focused lecture sessions (Leveson, 2004; Lucas, 2002; Matherly & Burney, 2013; Turner & Baskerville, 2013). For example, as part of a comprehensive initiative to foster deep learning among third-year New Zealand accounting students (class size 81), Turner and Baskerville (2013) introduced a large-scale, out-of-class finance assignment completed individually but supported by formative assessment, teamwork and highly interactive lecture sessions, which were preceded by student reading assignments. In-class activity involved small-group cooperative learning followed by plenary feedback and discussion coordinated by the lecturers, who, rather than imposing their points of view, encouraged curiosity, questioning and evidence-based opinion formulation, thereby deepening conceptual understanding. By adopting an informal stance and valuing student contributions, the facilitators created an environment that affirmed students' contributions and hence encouraged their participation. Initial conceptual understanding developed during lectures was then applied in completing a real-world assignment, thereby enabling students to elaborate their knowledge and further develop essential professional skills.

Although there was a difference in the extent to which learner-centred activities were incorporated into lecturing programmes in the above interventions, a common purpose

was to actively involve students, often through cooperative learning, in constructing initial conceptual understanding for further elaboration and skill development through the subsequent completion of more challenging assignments. A further common feature was the introduction of a variety of teaching and learning resources and activities that contextualised new knowledge in real-world practice, thereby highlighting its relevance and stimulating student interest. This latter practice is emphasised as being a key attribute in teaching accounting effectively (Stout & Wygal, 2010; Wygal et al., 2014) and encouraging a deep approach to learning (Lord & Robertson, 2006; Lucas, 2000, 2001; Sharma, 1997). Apart from guiding and coordinating interactive learning activities, lecturers encouraged discussion, debate and independent critical thinking.

In contrast, the traditional teacher-centred accounting lecture environment (Bui & Porter, 2010; Coetzee & Schmulian, 2012; Jackling et al., 2013; Leveson, 2004; Lucas, 2002; Palm & Bisman, 2010; Slabbert & Gouws, 2006; West & Saunders, 2006) is characterised by the use of technically orientated textbooks, lecture notes and outlines, which the instructor uses to transmit concepts, rules and techniques, often with the aid of PowerPoint slides. In addition, the lecturer demonstrates problem-solving techniques using contrived, one-right-answer, well-structured questions that students may be required to replicate in class and homework assignments. A content-coverage approach is adopted, with the lecturer maintaining tight control over proceedings within a rigid, highly structured lecture plan. Within this environment, students tend to be assessment focused, teacher-dependent and syllabus-bound in their approach to learning, and are largely passive recipients of the instructor's understanding and problem-solving techniques.

The above lecturing specific contrasting dimensions of TCP and LCP are summarised in Table 1 below:

Table 1. Teacher and learner-centred lecturing practices in accounting education

TEACHER-CENTRED PRACTICES	LEARNER-CENTRED PRACTICES
Teaching intention For students to acquire principles, technical knowledge and procedures for subsequent application and development.	***Teaching intention*** For students to actively construct an understanding of principles, technical knowledge and procedures for further elaboration and professional skill development in subsequent engagements.
Learning resources and activities Prescribed, technically-orientated textbooks, lecturer notes and presentation slides.	***Learning resources & activities*** 1. Resource variety, e.g. textbooks, on-line quizzes and supplementary readings. 2. In-class activities completed individually or in small groups with active participation and discussion, e.g. business simulations, brainstorming and concept questions.
Teaching strategy and teacher's role Content-coverage transmission of basic principles, rules and techniques.	***Teaching strategy and teacher's role*** 1. Introduce and explain new knowledge. 2. Stimulate curiosity and interest. 3. Facilitate, guide and coordinate interactive learning activities. 4. Encourage independent, creative and critical thinking. 5. Create an environment conducive to student participation.
Teaching methods 1. Notes/slides-driven and textbook-based presentations and explanations, often using PowerPoint. 2. Demonstrations of problem-solving techniques using contrived, one-right-answer, well-structured problems. 3. Content tends to be fragmented. 4. Rigid, highly structured lecture plan. 5. Authoritarian, formal and distant.	***Teaching methods*** 1. Contextualise new knowledge in real-world practice. 2. Employ participative activities and assignments as described above. 3. Probe, question and introduce alternative and sometimes contradictory viewpoints. 4. Adopt a supportive, empathetic and respectful attitude towards students. 5. Integrate knowledge across topics, academic levels and disciplines. 6. Adopt a flexible lecture plan allowing for spontaneity.
Students' role 1. Passive recipients of others' knowledge and techniques. 2. Teacher-dependent. 3. Syllabus-bound approach to learning with limited textbook engagement. 4. Assessment focused.	***Students' role*** 1. Active engagement in and outside class with learning resources, activities, peers and instructors constructing personal understanding and developing professional competencies. 2. Taking responsibility for independent learning.

Having discussed the dimensions that tend to differentiate teacher- from learner-centred lecturing environments in accounting higher education, I will now consider how these different approaches manifest themselves in tutoring contexts.

Teacher-centred and learner-centred tutoring practices

Some educators have introduced active learner-centred interventions, for example case studies, writing tasks, role play and problem solving as part of normal small-class tutorial/seminar programmes (Ballantine & McCourt Larres, 2004; Bargate & Maistry, 2013; English et al., 2004; Hall et al., 2004; Keddie & Trotter, 1998; Lord & Robertson, 2006), while others have assigned group tasks to be conducted out of class, for example discipline-integrated projects, case studies, or business simulations, and have either arranged special sessions for student presentations and evaluation (Doran et al., 2011; Stainbank, 2005, 2009, 2010; van der Merwe, 2013) or have evaluated group submissions without student presentations (Dyball et al., 2007; Rudman & Kruger-van Renen, 2014). A common feature of the above activities was the use of small-group cooperative learning, which enabled understanding and meaning to be socially constructed as ideas were exchanged, discussed and debated. Apart from those interventions that excluded group presentations, tutors encouraged participation and facilitated group discussion by prompting and asking probing questions to stimulate critical thinking, as well as provoking debate by introducing alternative viewpoints. Within this type of learning context, Lord and Robertson (2006) reported that students who held deep conceptions of learning recognised that learning was the joint responsibility of themselves, their peers and their teachers as they interacted and negotiated meaning with one another. While English et al. (2004) emphasised the careful sequencing of activities to support the incremental development of writing skills, Bargate and Maistry (2013) highlighted the importance of structuring tasks that are appropriately challenging, that align to learning outcomes and that introduce a sufficient variety to maintain students' interest.

In contrast to the high levels of engagement that characterised the above learner-centred tutorials, students in teacher-centred seminars typically listen, make notes and raise queries as tutors convey and explain solutions to pre-prepared textbook questions that usually involve single-answer contrived problems, although supplemented at times by

more challenging problem solving (Bargate & Maistry, 2013; Hall, et al., 2004; Keddie & Trotter, 1998; Samkin & Francis, 2008). As the above literature identifies, this type of content-focused tutorial often takes the form of a mini-lecture in which students tend to be spectators rather than engaged co-learners. A summary of the above contrasting TCP and LCP dimensions are presented in Table 2 below:

Table 2. Teacher and learner-centred tutoring practices in accounting education

TEACHER-CENTRED PRACTICES	LEARNER-CENTRED PRACTICES
Teaching intention For students to practically apply knowledge and techniques presented in lectures thereby developing technical proficiency in preparation for assessment.	***Teaching intention*** For students to deepen initial understanding of principles, technical knowledge and procedures and further develop professional competence through actively engaging in application activities.
Learning resources and activities Textbook-based, single-answer, contrived assignments.	***Learning resources & activities*** 1. More challenging activities than those employed in lectures, e.g. unstructured discipline-integrated case studies and projects. 2. Often involving small-group, cooperative learning.
Teaching strategy and teacher's role Transmitting solutions to assignments.	***Teaching strategy and teacher's role*** Facilitating, guiding and coordinating interactive learning activities.
Teaching methods 1. Explaining solution answers. 2. Resolving student queries. 3. Presenting mini-lectures. 4. Content focused. 5. Rigid teaching plan.	***Teaching methods*** 1. Sequencing activities to support incremental knowledge construction and professional skill development. 2. Encouraging discussion, debate and critical thinking through probing questions. 3. Introducing alternative and sometimes contradictory solutions and arguments. 4. Content and process focused. 5. Flexible teaching plan.
Students' role 1. Completing assignments individually. 2. Listening, receiving and recording solution explanations individually. 3. Raising queries concerning solutions.	***Students' role*** 1. Individual and small-group completion of assignments. 2. Actively participate in socially constructing understanding through problem solving, exchanging ideas, discussing and debating issues.

The contrasting dimensions of accounting education TCP and LCP discussed above are largely consistent with the broad general education principles introduced earlier in this chapter.

3.2.4 Variations in teacher- and learner-centred practices: possible influencing factors

From the above discussion of active learning interventions, it is evident that the extent to which learner-centred principles are integrated into courses varies. This is consistent with Leveson's (2004) and Lucas's (2002) findings discussed in Chapter Two, which revealed a continuum of teaching approaches within the two broad teacher-centred and learner-centred orientations.

The predominance of instructive lectures and the partial adoption of learner-centred activities, particularly in tutorials or stand-alone sessions, as highlighted above, is consistent with the use of mixed pedagogies which may be related to barriers encountered in the adoption of learner-centred pedagogies, as discussed in Chapter Two.

Thus a combination of the nature of accounting disciplinary content and various educator, student, organisational and PAA-related barriers, appears to explain the ongoing use of teacher-centred pedagogical practices, although supplemented at times by learner-centred activities, particularly in smaller class tutorial contexts. It is expected that these and other influences will be reflected in the teaching practices of my case study participants although there may be a greater conceptual emphasis compared to financial accounting, which appears to be more rule and procedure orientated (Coetzee & Schmulian, 2012; Jackling, 2005b; Jackling et al., 2013; Palm & Bisman, 2010; Umapathy, 1984). Further evidence in the South African context of the greater conceptual focus of management accounting and finance, compared to the other accounting subjects, is that it is the only discipline for which rules-based examinable pronouncements are not issued to accredited universities by SAICA in preparation for the ITC qualifying examinations.

In addition to the teaching practices framework established above, I have developed a teaching effectiveness framework, discussed below, based on Shulman's knowledge bases and his model of pedagogical reasoning and action (Shulman, 1986, 1987), supplemented by the accounting teaching effectiveness literature discussed in Chapter Two. It is anticipated, that this framework will add further insight into my case participants' teaching practices.

3.3 SHULMAN'S TEACHING EFFECTIVENESS FRAMEWORK

3.3.1 Introduction

Although the purpose of my study was not to evaluate the effectiveness of my case participants' teaching practices but rather to explore and understand their pedagogy, Shulman's theories (1986, 1987), supplemented by the accounting teaching effectiveness literature, helped structure my thinking about the participants' teaching processes and related practices, their interrelationships and influences. Furthermore, educators' knowledge deficits, as discussed in Chapter Two, have been identified as barriers to adopting learner-centred pedagogy, and hence Shulman's (1986, 1987) knowledge bases have direct relevance to my study.

His theories concerning teaching knowledge bases and pedagogical reasoning and action were presented at a time of educational reform in the US with calls for the professionalization of teaching. Central to the argument for reform was the belief that there existed a "knowledge base for teaching ... as well as a means for representing and communicating it" (Shulman, 1987, p. 4) but in Shulman's opinion, teaching competence required a much more complex and elaborate knowledge base than mere check lists of appropriate behaviours derived from teaching effectiveness research. His view was that these advocated behaviours failed to take into account key aspects such as content-specific issues, classroom context, student characteristics and educational intentions. Consequently, he developed a more elaborate knowledge base and model of pedagogical reasoning and action that he believed was fundamental to teaching effectiveness. His theories have particular relevance in South Africa's higher education

sector too, given the calls to professionalise teaching and improve learning to address poor throughputs (CHE, 2010; Hesketh, 2011; Scott, Yeld, & Hendry, 2007).

3.3.2 Shulman's knowledge bases

Shulman (1986, 1987) suggested that effective teaching draws on the following knowledge bases that enable the development of desired learning outcomes:

3.3.2.1 Content knowledge (CK)

Content knowledge not only includes discipline-specific facts, concepts, theories, techniques and skills but also a thorough understanding of the subject matter's substantive and syntactic structures (Schwab, 1978). The former structure refers to the variety of ways in which the discipline's basic principles and concepts can be organised into a coherent whole, i.e. their conceptual frameworks (Koehler & Mishra, 2009; Turner-Bisset, 1999), while the latter refers to the discipline's accepted practices and approaches for developing and evaluating assertions and arguments about proposed new knowledge (Koehler & Mishra, 2009; Turner-Bisset, 1999). Shulman (1986) pointed out that a teacher should be adept at knowing which organising frame to use when and at being able to refute or confirm propositions using the discipline's syntax.

As discussed previously, a feature of learner-centred teaching is the ability to contextualise new knowledge in real-world practice, which was also highlighted as a key attribute of effective accounting teaching (Wygal & Stout, 2015; Wygal et al., 2014). Thus a key component of accounting content knowledge (CK) is contemporary accounting practice knowledge, how the discipline concepts and theories are applied. A knowledge deficit in this domain among some HEI accounting educators has been identified as a barrier to reforming professional accounting education (Albrecht & Sack, 2000; Low et al., 2013; The Pathways Commission, 2012).

3.3.2.2 Pedagogical knowledge (PK)

PK encompasses an understanding of teaching and learning processes and practices including: lesson planning principles, different learning theories and their practical application in the classroom and a variety of classroom management and assessment strategies (Koehler & Mishra, 2009). Given the complexity of teaching and learning, its context dependency and the tacit nature of teaching craft knowledge, clear definitions of PK are somewhat elusive. Turner-Bisset (1999) thus suggest that observing effective teachers in action may be a more productive means of codifying this knowledge than through interviews.

3.3.2.3 Curriculum knowledge

Included in curriculum knowledge is a thorough understanding of the range of available programmes, teaching materials, strategies and methods appropriate for specific disciplines, modules and topics, and their applicability under different circumstances (Shulman, 1986). Accounting lecturers' lack of knowledge in this domain has been identified as limiting the adoption of learner-centred pedagogies in accounting education (Adler et al., 2000; Bui & Porter, 2010; Hesketh, 2011; Jackling et al., 2013), which is exacerbated by HEI resource constraints to fund continuing professional development (CPD) (Hesketh, 2011; The Pathways Commission, 2012).

Bennett &Turner-Bisset's (1983) research suggests that Shulman's notion of curriculum knowledge needs to be expanded to include an ability to evaluate the suitability of available materials and, if deemed inadequate, to create one's own resources that will better accomplish desired learning outcomes.

Included, too, in curriculum knowledge is an ability to relate and integrate knowledge across different disciplines at the same academic level, as well as across modules in the same discipline but at different academic levels (Shulman, 1986). As discussed previously, this vertical and lateral integration is a competence emphasised in accounting education reform literature (AECC, 1990; AAA, 1986; SAICA, 2014) and an aspect of my case study participants' pedagogical practices that I planned to explore.

3.3.2.4 Pedagogical content knowledge (PCK)

Shulman (1987, p. 8) explains that this knowledge "...represents the blending of content and pedagogy into an understanding of how particular topics, problems or issues are organised, represented and adapted to the diverse interests and abilities of learners, and presented for instruction". This type of knowledge is evident in the appropriate selection of examples, analogies, metaphors, explanations, demonstrations and teaching methods used to represent and structure subject content to best facilitate its understanding (Shulman, 1986). Although this knowledge is acquired partly through formal instruction and research, it is also developed through experience (Shulman, 1986, 1987), which Eraut (1994) describes as personal knowledge, much of which may be tacit in nature.

As the above definition of PCK indicates, this concept not only incorporates content and pedagogical knowledge (PK) but also draws on Shulman's (1987) other knowledge bases (Koehler & Mishra, 2009; Turner-Bisset, 1999), those described below as well as his curriculum knowledge above:

- Knowledge of learners and their characteristics, for example their prior learning, typical subject matter difficulties and misconceptions, and an awareness of learners' language, culture and ability differences.

- Knowledge of educational contexts, including group and classroom functioning; educational governance, policy and financing; and knowledge of the nature of cultures and communities.

- Knowledge of educational purposes, desired outcomes and values, including their philosophical and historical underpinning.

With regard to the last mentioned knowledge base, at the time I conducted my study in 2012, SAICA had only recently introduced its CF (SAICA, 2010), a significant feature of which, as discussed previously, was the greater prominence given to requiring accredited institutions to develop students' professional skills, qualities and attributes. Determining the extent to which my case participants' practice addressed this requirement was one of the objectives of my study.

Shulman (1987) made the point that knowledge in itself does not lead to effective teaching; it is rather how teachers use that knowledge in their decision making and

actions which determines their effectiveness. His proposed cyclical process model of pedagogical reasoning and action, described below, highlights the importance of cognitive processes that precede and succeed acts of teaching, aspects which, in his opinion, the effectiveness literature had overlooked.

3.3.3 Shulman's process model of pedagogical reasoning and action

3.3.3.1 Comprehension

This is the first stage of his teaching process model, which involves, within the context of required educational goals and purposes, gaining a thorough, critical, multifaceted understanding of subject matter, its relevance, purpose and integration with other knowledge in the same and other disciplines.

3.3.3.2 Transformation

Having developed a deep understanding of subject matter to be taught, a teacher's understanding then has to be transformed and packaged in a manner that will enable students to develop their own comprehension of content. This process, which draws primarily on PCK, and learner-centred lesson planning principles discussed in Chapter Two, typically involves:

- preparation (including identifying and correcting any errors in prescribed material, and the structuring and sequencing of subject matter to improve its accessibility to learners);
- representation (identifying key concepts and how best to represent these through a variety of illustrations, analogies, demonstrations, etc. which will assist learners to understand and build their own comprehension). Crucial in this regard in professional accounting education, as mentioned previously, is the enrichment of disciplinary content through demonstrating its application in real-world practice.

- instructional selection (from a range of possible teaching strategies and methods, selecting those best suited to the particular context);
- adaptation and tailoring (of representations and methods, taking into account the specific learners' characteristics).

The outcome of this transformative process is a teaching plan and strategy for a particular module, topic or lesson in preparation for instruction.

3.3.3.3 Instruction

This phase of teaching involves observable teaching behaviours and attributes evident in classroom sessions, and includes "organizing and managing the classroom; presenting clear explanations and vivid descriptions; assigning and checking work; and interacting effectively with students through questions and probes, answers and reactions, and praise and criticism" (Shulman, 1987, p. 17).

Shulman's emphasis on learner participation and active involvement is consistent with the learner-centred teaching principles discussed above.

3.3.3.4 Evaluation

This process involves both formative and summative assessments of student understanding, as well as evaluating one's own teaching performance, the latter aspect being closely associated with reflection, the next stage in Shulman's model.

3.3.3.5 Reflection and new comprehension

Reflection involves reviewing and critically analysing one's own and students' performance in the light of predetermined learning outcomes, with the aim of learning from experience to improve future outcomes. This activity may occur individually or in collaboration with others, informally and/or more formally, for example a performance appraisal peer-review. Regardless of the nature of the reflection, effective teaching is characterised by a desire to continually improve, and integral to this process is reflection that provides new insights into subject matter, pedagogical purposes and processes, and students' needs and how to facilitate their learning. This new knowledge

then enhances the teacher's knowledge bases for incorporation into subsequent lesson planning and in this way the teaching process cycle continues. Award-winning HEI accounting educators have highlighted the importance of ongoing reflection and continuous improvement as key attributes of teaching effectiveness (Wygal et al., 2014).

Shulman's teaching process model discussed above provided a useful frame of reference for guiding my thinking about the case participants' planning, instruction and reflection processes, as well as possible practices that may have occurred during these activities. As explained in Chapter One, student assessment practices were not studied specifically but were included to the extent that they influenced participants' teaching practices.

3.4 CONCLUSION

This chapter has developed and explained this study's conceptual framework which consists of two elements. The first framework element is built around the concepts that differentiate teacher- from learner-centred teaching practices, in lecturing and tutoring contexts, and is drawn primarily from the general and accounting education literature reviewed in Chapter Two. The second framework element was developed from Shulman's teaching effectiveness theories incorporating his knowledge bases and teaching process model of pedagogical reasoning and action and was supplemented by findings drawn from accounting effectiveness literature reviewed in the previous chapter. Together these conceptual framework elements provided a useful frame of reference for researching my case participants' teaching practices and their underlying influences, specifically: in guiding the data collection, analysis, interpretation and theorising the research phenomenon.

The next chapter explains and discusses the research design and methodology used in this study.

CHAPTER 4
RESEARCH DESIGN AND METHODOLOGY

4.1 INTRODUCTION

This chapter first sets out the overall guiding paradigm and methodology framing this study followed by the nature of and rationale for adopting a case study research design. Thereafter the data collection techniques and analysis procedures are explained and discussed, including the multiple data sets used and challenges encountered. Finally trustworthiness and ethical considerations, as well as the study's limitations, are discussed.

4.2 PARADIGM AND RESEARCH METHODOLOGY

As explained in Chapter One, although in accounting higher education there is general agreement on the key features that distinguish teacher-centred from learner-centred pedagogy and their associated influences, there is no well-developed theory in this regard, particularly in different teaching contexts. For this reason, my study of the teaching practices in MAF and their underlying influences was exploratory in nature adopting an interpretivist, social constructivist paradigm (Burrell and Morgan, 1979). Consistent with this approach, multiple subjective realities exist, which are context specific, being constructed from people's unique life experiences, background and social interactions (Cohen, Manion, & Morrison, 2011; Henning, van Rensburg, & Smit, 2008; Terre Blanche, Kelly, & Durrheim, 2011). Consequently, in relation to my study it was anticipated that MAF lecturers' teaching practices would be influenced by many factors, including their experiences as students and the lecturing and tutoring contexts within which they taught. Because my aim was to gain a deep understanding of these practices, I adopted a case study research design, which allowed me to interact with the participants and observe their teaching practice in its natural settings, namely lectures and tutorials. Consequently, the data gathered and the analysis techniques employed were qualitative in nature (Cohen et al., 2011; Henning et al., 2008; Terre Blanche & Durrheim, 2011), the details of which are discussed below. From this rich

data, sourced in various settings, it was possible to gain multiple perspectives of the phenomenon, which in turn deepened my understanding and improved the trustworthiness of the findings (Cohen et al., 2011). In this form of research, the participants and I were "co-creator[s] of meaning" (Henning et al., 2008, p. 19) as we interacted and entered into dialogue about the phenomenon.

4.3 CASE STUDY RESEARCH DESIGN

The purpose of my study was to explore and gain an in-depth understanding of teaching practices in MAF in order to expand understanding of the nature of and influencing factors on teacher- and learner-centred pedagogy in accounting higher education. Researchers acknowledge the complexity of teaching, involving the interrelationship of numerous factors such as personal conceptions of teaching, life experiences and environmental issues (Argyris & Schön, 1974; Kane et al., 2002; Leveson, 2004; Samuelowicz & Bain, 1992). In order to gain a deep understanding of this complex process in MAF, I chose to conduct a case study, which afforded me the opportunity to conduct "a systematic and in-depth investigation of a particular instance in its context in order to generate knowledge" (Rule & John, 2011, p. 4). By providing rich descriptions of the participants' practices in their real-life lecturing and tutoring contexts, the concepts of teacher- and learner-centred pedagogy were illuminated, making them more accessible to readers than if they had been presented in abstract terms, divorced from their natural settings. Consequently, it is hoped that readers of this study may be able, more easily, to relate the case study findings to their own teaching circumstances, thereby achieving a measure of generalisability (Nisbet & Watt, 1984). Although unlike survey research case study findings are not generalizable to larger populations, they are "like experiments ... generalizable to theoretical propositions ... [where the researcher's goal is to] expand and generalize theories" (Yin, 2014, p. 21). Nisbet and Watt (1984) make the point too that case studies are able to identify unique aspects that other broader studies, such as questionnaire surveys, are unable to achieve and this uniqueness may play a key role in understanding a particular phenomenon.

Various categorisations have been used to differentiate case studies and I have chosen Stake's (2000) and Yin's (2014) typologies, as they complement one another and are

helpful in clarifying the nature of the case studies I conducted. Two broad categories used by Stake (2000) are, what he terms, intrinsic and instrumental cases. An intrinsic case is studied for its own sake "because it is interesting in itself ... as a unique or innovative situation that is worth understanding more fully" (Rule & John, 2011, pp. 8 & 9), with "no attempt [being] made to generalize beyond the single case or even to build theories" (Silverman, 2013, p. 142), which some authors regard as a limitation of this type of case study (Mason, 1996; Silverman, 2013). Yin (2014) classifies this type of case as descriptive, the purpose of which is to provide a comprehensive contextual description of a particular phenomenon.

An instrumental case, on the other hand, is more focused on researching a particular issue rather than a specific case (Stake, 2000). Following Yin's (2014) classification, this type of case could either be exploratory or explanatory in nature, the purpose of the former being to develop propositions for further enquiry and the latter being either to test or extend existing theories or develop new ones. Exploratory case studies are often conducted when phenomena are not well researched and understood, and usually seek to answer the 'what' research question, whereas explanatory cases are more directed at addressing 'how' and 'why' questions, thereby seeking possible causal associations in explaining participants' thinking and behaviour.

My case studies were instrumental in nature, combining both exploratory and explanatory aspects. Given the paucity of case study research on teacher- and learner-centred teaching practices (Coetzee & Schmulian, 2012; van der Merwe et al., 2014), depth of understanding of this phenomenon is limited. As such, my case studies were primarily exploratory in nature as I sought to understand my two participants' AMAF lecturing and tutoring practices to deepen conceptual understanding of this phenomenon. I also endeavoured to understand and explain their practices in relation to contextual influences and their lived experiences, suggesting too that the case studies were also explanatory in nature.

4.3.1 Case selection and participants

I chose to conduct my case study of teaching practices in AMAF because no previous studies of this nature in this specific discipline and at this academic level appear to have

been conducted, thus creating the opportunity to gain rich insights into possible disciplinary and academic-level influences on accounting teaching practices. Given the uniqueness of the SA context arising from SAICA's considerable influence over accredited universities, all of which abide by SAICA's competency framework (SAICA, 2014), the possible population from which I could have chosen cases to study included all AMAF modules at accredited SA universities. I adopted, however, a convenience case sampling approach and chose to study the teaching practices of my two UKZN AMAF colleagues, Sue and Dan[1], given my ease of access to the participants and also my existing knowledge of the context, which allowed me to gather rich data and gain deep insights into the phenomena. In addition, the multiple case study design, each with some unique contextual features as explained below, was expected to yield different insights and hence enrich my understanding of the phenomena. My original case design included another two cases, both, however, at undergraduate third-year level, but given the volume of data collected for each case and in the interests of gaining in-depth understanding of the phenomena, I decided to limit the analysis and interpretation to the two AMAF case studies.

4.3.2 Case context

As explained in Chapter One, SAICA exerts considerable influence over accredited universities through its detailed technical curriculum specification for core accounting courses, and its requirement for students to write uniform ITC examinations immediately on completion of accredited programmes. As reported in the literature, and discussed in Chapter One, the effect of these requirements has been to narrow core accounting curricula and encourage a teaching-to-the-test, teacher-centred pedagogy. To try to address these concerns and the weak generic skills displayed by candidates writing SAICA's QE's, SAICA introduced a CF in 2010 which specifically called for accredited university programmes to develop students' professional skills and qualities, and advocated a learner-centred teaching approach. It was against this background that

[1] For confidentially purposes, I have used these pseudonyms for the participants.

my case studies, conducted in 2012, two years after the introduction of SAICA's CF, were conducted.

UKZN came into existence on 1 January 2004 following the merger of two HEIs — the University of Natal and the University of Durban-Westville (UKZN, 2016). The university consists of five campuses, two of which, Westville (WV) and Pietermaritzburg (PMB) are relevant to my case studies in that these are the two sites, situated 80 kilometres apart, where the AMAF module is offered. The AMAF module is one of four that comprises the one-year postgraduate diploma in accounting (PGDA), the other three being advanced accounting, advanced auditing and advanced taxation. The same four modules form the core curriculum of the BCom (Hons) in Accountancy (BCOAH), for which students can enrol as an alternative to the PGDA. The key difference between the two qualifications is that the latter requires the completion of a research paper. As this is not a prerequisite for eligibility to write SAICA's ITC, relatively few students enrol for the BCOAH, preferring to concentrate on the four coursework modules. Both the PGDA and BCOAH are offered by the School of Accounting, Economics and Finance (SAEF), which forms part of the College of Law and Management Studies. The PGDA, the BCOAH and the BCom (Accounting) degree (BCOA), are UKZN's SAICA-accredited programmes leading to the CA qualification.

The SAEF's management structure consists of the Dean and Head of School, one and the same person, who reports to the College Head and Deputy Vice-Chancellor, and discipline academic leaders to whom the educators on both campuses report. At the time of conducting the case studies, Sue, the MAF discipline academic leader was based at WV and two modules were offered at each campus: MAF300, a third- and final-year BCOA degree major, and AMAF. Thus students enrolling for AMAF in 2012 had exposure to one prior MAF module, namely MAF300.

The primary objective of the PGDA is to prepare students to write SAICA's first set of qualifying examinations, the ITC, which is written in January, a month after completing the PGDA, and is repeated in June each year. At the time the case studies were conducted in 2012, the BCOA or equivalent, a prerequisite for enrolling for the PGDA, consisted of 17 semester modules, and five annual accounting modules, and its purpose, apart from introducing students to general business disciplines, such as law and economics, was to prepare students for the PGDA.

Although the AMAF module is offered on two different campuses, there is considerable commonality across the two centres as a result of uniform assessments being written. Thus the same curriculum and prescribed textbooks apply, and similar lecture and tutorial programmes are followed. In 2012, the module consisted of 24 lecture and tutorial weeks, with each week's tutorial content being based on the previous week's lectures. Consistent with the other three advanced PGDA modules, one day a week was allocated to AMAF for both lectures (three consecutive 45-minute periods) and tutorials (one double period of 45 minutes per period). On both campuses, the AMAF timetable was similarly structured, with tutorial sessions preceding and succeeding lectures to accommodate all students in smaller tutorial groups (further details given below).

The AMAF curriculum was specified by SAICA's CF 2011 (SAICA, 2011) comprising required competencies and supporting knowledge lists for Financial Management and Management Decision Making and Control. These in turn were then represented in module outlines, prepared by AMAF educators, which inter alia set out the module's aims, objectives, prescribed textbooks and weekly lecture and tutorial programmes (AMAF Module Coordinator – PMB, 2012a; AMAF Module Coordinator – WV, 2012b). As specified in the module outlines, the overall aim was "to develop [students'] problem-solving skills, including the ability to draw on acquired and integrated knowledge in order to solve multi-topical problems and make recommendations to senior management" (AMAF Module Coordinator – PMB, 2012a, p. 1; AMAF Module Coordinator – WV, 2012b, p. 3). Of the 24-week module programme, 10 weeks were devoted to management accounting topics and 14 weeks to financial management, with examples of topics being strategic management accounting, pricing and profitability analysis, divisional performance management, capital budgeting, sources of finance, and mergers and acquisitions.

As was the case with all four PGDA modules, AMAF assessment consisted of four three-hour, individually written tests conducted at approximately five-weekly intervals, the combined result of which contributed 30% to the final module performance. Year-end examinations of six hours carried a 70% weighting of the module's final result (PGDA Programme Coordinator, 2012).

A key contextual difference between the 2012 AMAF modules on the WV and PMB campuses related to the number of enrolled students, as set out in Table 3.

Table 3. 2012 AMAF module: comparative class sizes and educator support

Campuses	WV	PMB
Total approximate student enrolment	180	60
Lecture groups	1	1
Tutorial groups and class sizes	4 x 45	2 x 30
Full-time educators who also tutored	2	1

From Table 3 it is apparent that the WV student enrolment was approximately three times that of PMB, which resulted in a significantly larger lecture group and larger planned tutorial groups. What transpired in practice at PMB, however, was that, for reasons of convenience, most of the 60 students attended the tutorial that preceded lectures and hence the tutorial class size was larger than the average WV tutorial class. Given the larger student numbers at WV, two educators — Sue, one of the case participants and me, the researcher — supported this group of students, with the lecturing and tutoring being shared equally between us. Dan, the other case participant educator, located on the PMB campus, was responsible for the entire AMAF module at this site, both lecturing and tutoring. The assessment responsibilities were shared equally among the three of us. Given the relative class sizes, as explained in Chapter One, it was possible that small group-based teaching and learning would be more prevalent in smaller lecture and tutorial classes. Specific biographical details of each case study participant will be introduced in the data analysis in Chapters Five and Six that follow.

4.4 DATA COLLECTION AND ANALYSIS

To enable me to gain an in-depth and varied understanding of the phenomenon, I employed multiple methods of data collection, which had the added advantage of facilitating triangulation of the findings. Accordingly, the data-generation methods I

used for each participant was a semi-structured initial interview, module document and material analysis, direct observation and video recording of lecturing and tutoring teaching sessions, and video stimulated reflection (VSR) and reflective notes compiled during the data-generation process. I will now describe and discuss the process of gathering and analysing the data, including the challenges and facilitators encountered.

4.4.1 Document and materials analysis

Prior (2003) contends that in social research, because the spoken word and behaviour are regarded as being more important than the written word, the relative importance of document analysis compared to interview and observation analysis tends to be downplayed. This narrow perspective is evident in the tendency for research methodology books to give little or no coverage to document analysis as a data-generation technique (McCulloch, 2004; Prior, 2003). Document analysis is, however, a useful place to start collecting data, as it may afford the researcher initial insights into the phenomenon under scrutiny and prompt questions for clarification when gathering data from other sources (Krippendorff, 1980; Rule and John 2011). Prior (2003) points out too that because documents form part of a social network comprising producers and users, and at times are prepared with a view to influencing behaviour, it is important to see their use in action and to gauge whether the intended behaviour occurred. Yin (2014) also highlights the value of document analysis as a means of corroborating findings from other data sources. All these purposes found expression in my study as I explain below.

It must be noted, however, that document and content analysis is commonly used in accounting research (Smith, 2003, as cited in Steenkamp & Northcott, 2007) particularly the use of companies' annual reports as the primary data source, addressing such issues as the relative quality of financial reporting (e.g. College of Accounting, University of Cape Town, 2016), different international approaches to disclosing accounting information and social, ethical and environmental reporting (e.g. Gray, Kouthy & Lavers, 1995; Guthrie & Abeysekera, 2006; Hackston & Milne, 1996).

Sue was the first participant I worked with and, prior to conducting the initial interview with her, which occurred three weeks into the academic year towards the end of

February 2012, I collected and analysed, as explained below, the relevant teaching and learning materials she had created and planned to use during the current year with a view to gaining initial insights into her teaching philosophy and practices, and for identifying issues for clarification during the interview. Given that the interview was conducted early in the year, I extended my analysis to the previous year as well. In my position as co-lecturer and tutor on the module, I already had many of the relevant documents and materials, namely the 2012 overall module outline and the 10-week management accounting student pack, details of which are given in Table 4 below. I also retrieved from the university's academic intranet other relevant materials she had made available to students during the current and previous years, namely her lecture slides. Being her colleague, I knew that in the previous year she had introduced what she referred to as 'lecture concept questions' and as these were not on the intranet I requested these documents from her, which she duly furnished. The nature, purpose and her use of lecture concept questions will be discussed in detail in Chapter Five but essentially they were short, simple questions attempted by students towards the end of a lecture, either individually or with peers, and designed to test their understanding of a basic concept introduced. I also asked her to provide any other relevant teaching and learning materials she may have used during the current and previous years, such as journal articles or other assignments. No further materials were forthcoming and a summary of the documents I gathered and analysed, as well as examples of the issues identified and explored in the initial interview, are set out in Table 4.

Table 4. Sue's module documents analysed prior to the initial interview

Document	Key contents	Example of issues explored in initial interview
2012 overall module outline	Guidelines for success, module aims and learning outcomes, prescribed textbooks, teaching and learning methods and resources, assessment requirements, and lecture and tutorial programmes.	• Teaching and learning conceptions and intentions. • Purpose and use of listed teaching methods and resources as well as the teacher's and students' roles.
2012 management accounting 10-week student pack	Weekly study notes, tutorial assignments, additional practice questions and related solutions.	• Purpose and use of learning resources provided.
2011 & 2012 lecture slides	Textbook-supplied PowerPoint slides adapted and supplemented at times.	• Rationale for and use in lectures by teacher and students.
2011 & 2012 concept questions	Short problem to be solved testing initial understanding of key concept.	• Source, purpose, and use in lectures by teacher and students.

The documents were analysed by coding the content to reflect the participant's apparent teaching practices with regard to teaching intentions and conceptions, strategies, methods and materials employed, and students' role. Coding categories and patterns were identified, and issues to be clarified in the initial interview were noted. In addition, anything I regarded as being significant to understanding her practice was highlighted for probing in the initial interview. For example, in Sue's introductory lecture notes she discouraged surface learning in favour of deep learning, and I then clarified in the initial interview her understanding of these concepts and the strategies she used to foster deep learning.

A similar approach was adopted in gathering and analysing Dan's teaching and learning materials in preparing for his initial interview, which occurred in mid-May 2012, 11

weeks into the academic year. Retrieving the relevant documents was, however, more challenging than in Sue's case, given his location on another campus and that I was not an immediate colleague of his. Accordingly, I prepared a schedule listing the possible module materials he may have used in the current and previous year but also requesting any other materials he planned to use and had used in the previous year. He explained that because his class size was relatively small he was able to print and distribute all module materials directly to his students and so did not use the intranet for this purpose. Instead he referred me to his administrator who, in due course, furnished the relevant documents. The categories of module documents that Dan used were similar to Sue's, as outlined in Table 4, but with some notable exceptions, namely, the exclusion of weekly study notes and concept questions, and inclusion of study packs prior to tests instead of assigning weekly additional practice questions. With a view to raising issues for clarification in the initial interview, I adopted the same approach, as used in Sue's case, to analysing Dan's module documents but with the added focus of identifying and exploring areas of divergence from Sue's practices, as identified above.

Module materials also played an important role during the observation of lecture and tutorial sessions, and in preparing for and conducting the VSRs post observation. Details of their use for these purposes will be discussed below.

4.4.2 Initial semi-structured interviews

My intention was to conduct an initial interview prior to observing the participants' teaching sessions to give me insight into their teaching and learning conceptions and practices, which I could then expect to witness during the observations. While it was possible to arrange this with Sue, my WV colleague, clashing commitments resulted in the initial interview with Dan being conducted a week after the first observations. As it turned out, however, this sequence of events allowed me to seek clarification for some of his practices I had observed the previous week.

In deciding on the type of initial interview to conduct, I had to take into account the need for inter-case comparability and for a format that would enable me gain an in-depth understanding of my colleagues' teaching practices and underlying influences. Accordingly, I chose to conduct semi-structured, open-ended interviews, one per

participant, which afforded me the opportunity to systematically gather data while still allowing for flexibility and spontaneity as the interview developed. The open-ended nature of the questions encouraged the participants to speak freely about their practice and for me to probe their responses, when required. In this way a guided dialogue ensued, facilitating the co-construction of an understanding of each participant's practice. For the participants, however, to be open and honest in their responses, it was essential that I gained their trust, which was achieved by explaining, when introducing the interview, that the purpose of my study was to understand and not evaluate their practice, and that the interview content would remain confidential. Thereafter I had to ensure that the way I conducted the interview and reacted to their responses reinforced these sentiments by, for example, maintaining a relaxed atmosphere by posing questions in a non-threatening manner. Although there was a risk of participants providing inaccurate information about their teaching practices, it is likely that this possibility was reduced because they knew that I would soon be observing their classroom practice, which would either corroborate or refute their explanations. It was also important to limit the length of the interview to avoid participant fatigue, and hence the risk of inaccurate or incomplete answers. Accordingly, the interviews lasted 75 and 90 minutes for Sue and Dan respectively, during which, although given the opportunity to stop and resume at a later date, they chose to complete the interview in one sitting.

Hitchcock and Hughes (1995), cited in Cohen et al. (2011), make the point that given the interpersonal nature of interviews, "it is inevitable that the interviewer will have some influence on the interviewee, and, thereby, on the data". To limit this source of bias, I took care to avoid asking leading questions, particularly when prompting responses or probing an issue for more detail, situations that are particularly prone to interviewer bias (Cohen et al., 2011). To avoid misinterpreting the respondents' views, I summarised in the course of the interview, when necessary, their explanations and sought their confirmation. Given the open-ended nature of the interview, it was challenging at times to ensure that all the pre-determined questions were posed to both participants, an issue identified in the literature (Patton, 2002). Key questions, however, that had been inadvertently omitted during the initial interview were posed at the end of the VSRs.

In structuring the interview schedule for both participants I was guided by the conceptual frameworks established and discussed in Chapter Three, namely teacher- and learner-centred teaching practices and teaching effectiveness frameworks, the latter drawing heavily on Shulman's knowledge bases and pedagogical action and reasoning models (Shulman 1986, 1987). As discussed earlier too, I incorporated specific issues arising from the document analysis. Accordingly, the interview schedule consisted of four sections. Firstly, drawing on participants' biographical information sourced previously, in the background information section I asked participants to comment on the source of their knowledge bases and what influence these had on their teaching practice, for example non-academic work experience, research, and CPD. This section also included questions that sought to understand their decision to pursue an academic career. The next section addressed general and MAF-specific teaching and learning issues, such as the purpose of university and MAF education, and possible reasons for students encountering difficulty in studying MAF and how the respondents would advise students in this regard. The third and fourth sections addressed lecturing and tutoring practice issues respectively, including teaching purposes, intentions, strategies, methods, materials used, teacher and student roles, and how their practice may have changed over time. In designing the interview schedule, I deliberately posed background questions at the start of the interview because it was anticipated that these questions would be easier to answer and would hence develop respondents' confidence levels for answering more challenging questions later.

Before conducting the interviews I arranged a pilot interview with another colleague who also lectured PGDA students but in the auditing discipline. I chose her because, apart from her willingness to assist and interest in my study, as with MAF, students also tend to find auditing very challenging. The pilot interview was a worthwhile exercise in that I gained valuable interviewing experience concerning length and timing, and was also able to determine which questions needed to be modified to clarify certain issues.

The benefit of audiotaping both interviews was that it enabled me to concentrate fully on listening to and understanding participants' responses without being distracted by note taking. Another advantage of audiotaping was that the entire interview could then be outsourced and transcribed verbatim, providing a complete record of the interview. I then compared the transcripts to the recorded audiotapes and effected corrections where

necessary before forwarding them to participants for confirmation of their accuracy. Although I familiarised myself with the transcribed data once complete, time did not permit in-depth content and coding analysis at that point due to ongoing work commitments as well as the observation of participants' teaching sessions, the details of which are now discussed below.

4.4.3 Direct observations

4.4.3.1 Rationale and challenges

I included direct observations of teaching practice in my research design because I wanted to explore, at first hand, the participants' practices in their natural lecturing and tutoring settings. Data gathered in this way had the potential to generate more valid and authentic data than was derived from the initial interviews, which relied on participants' perceptions, opinions and self-reporting, as opposed to actual practice (Cohen et al., 2011). The observations could thus either have corroborated or highlighted differences from reported practice, which in the latter instance would have required further exploration to understand the underlying reasons. In both case studies, however, the observations not only confirmed participants' self-reported practice, but revealed their practice in greater detail and, together with video extracts, provided the basis for the VSRs, during which participants' comments and explanations produced deeper insights into the phenomena. Unlike the initial interviews, the observations also afforded me the opportunity to note the impact of contextual factors on participants' practice (Leveson, 2004; Yin, 2014), for example class sizes and levels of student participation, the details of which are discussed in Chapters Five and Six.

A key challenge when gathering and analysing observation data is trustworthiness, sometimes described as external and internal validity, the former related to the generalisability of sample results to the population, and the latter to bias on the part of the observer and those being observed (Cohen et al., 2011). The question of external validity is considered in the section below, which discusses the observation sample selection. Being an insider in this research study, in that I researched my colleagues' practice in a module in which I was directly involved as a fellow lecturer/tutor,

increased the risk of biased interpretations during observations. Having read widely on accounting education pedagogical shortcomings and recommendations, and based on personal experience of teaching this module, it was a challenge to avoid my interpretations being coloured by this knowledge and experience. To achieve this, I had to deliberately distance myself from my preconceived ideas and instead focus on observing and recording what was actually happening during the teaching sessions. I also needed to remind myself that participants' behaviours and practices were contextually dependent, influenced by their personal experiences, background and institutional factors, which were likely to differ from my own.

Another source of possible bias in the observational data I gathered was reactivity (Cohen et al., 2011), in that the participants' and students' behaviour may have been influenced by my presence. To minimise this risk, in the week before the first observation took place on the WV campus, where I was based, and with Sue's permission, I alerted and explained to the class that I would be observing and filming teaching sessions for a three-week period. I also took the opportunity to seek students' informed consent as participants in the filmed observations (refer to the ethical considerations in section 4.7 below for further discussion). I requested Dan, on the PMB campus, to similarly inform his class prior to my commencing observations of his lessons, which I then reinforced at the start of the observations conducted there. Furthermore, as explained below, I observed teaching sessions over a continuous three-week period to familiarise participants and students with my presence, and hence limit the risk of reactivity. I also positioned myself and the video camera operator in a way that would limit our intrusiveness on the natural teaching environment. As explained below, the use of video recording, in conjunction with field note observations, addressed the risk of incomplete and selective observations.

4.4.3.2 Nature of observations conducted

Cohen et al. (2011) identify a continuum of observation types ranging from highly structured to unstructured. In the former type, the researcher knows in advance what he/she wishes to observe and so has a predetermined set of categories to enable numerical data to be collected. This type of observation is used to confirm or refute

existing hypotheses. At the other end of the spectrum is an unstructured observation, in which the researcher is less clear on what he/she is looking for and will allow the categories to emerge from the data observed. This latter type of observation will generate rather than test hypotheses. Within this continuum is the semi-structured observation, in which the researcher "will have an agenda of issues but will gather data to illuminate these issues in a far less predetermined and systematic manner" (Cohen et al., 2011, p. 457). Because my study was exploratory in nature, and sought to develop propositions for MAF teaching practice guided by the broad conceptual frameworks discussed in Chapter Three, it was appropriate to conduct semi-structured observations. Thus, key dimensions of teaching practice that I wanted to observe and record were drawn from the conceptual frameworks and included, for example, teaching strategies, methods, materials used and activities introduced; the teacher's and students' roles; and any particular teaching attributes displayed. Although alert to the characteristics within each dimension that differentiate TCP from LCP, the detail of these characteristics was not fully defined because it was anticipated that the participants would have their own unique teaching styles and practices which, to some extent, would be context dependent. Although present in the classes, I was a non-participant and tried to remain as unobtrusive as possible so as to avoid influencing the natural behaviour of the teacher and students.

4.4.3.3 Observation sample selection

As identified above, one of the challenges of gathering observational data is to decide on how many and which teaching sessions to observe. I decided that three weeks' worth of lecture and tutorial sessions per participant — i.e. an expected duration of 6.75 lecture and 4.5 tutorial hours respectively — would be sufficient for "theoretical saturation" (Adler & Adler, 1994, p. 380, cited in Cohen et al. (2011)), to be achieved in identifying participants' typical teaching practices as well as sufficient rich data to be collected to enable "thick descriptions" (Geertz, 1973) to be presented. During the observations I was also alert to any unusual or critical incident or event (Lyle, 2003; Muir et al., 2010) that may have provided important insight into a participant's practice.

Three consecutive weeks were chosen so as to acclimatise the teacher and students to my presence and that of the camera operator, in an effort to reduce possible reactivity as well as to afford continuity between lectures and tutorials, the latter being based on the previous week's lecture. The first observation session for each participant acted as a pilot to some extent, as the camera operator and I organised our positioning in the lecture or tutorial venue to be as unobtrusive as possible, and yet be able to film and observe the sessions adequately.

Because of the need to coordinate the participants' availability, mine as well as the university's audio visual personnel, who filmed the sessions, a convenience sampling approach (Cohen et al., 2011) was adopted in deciding which particular sessions to observe and film. Consequently, although the findings arising from the observational data are only applicable to the sample selected, their triangulation with the other data sets from the case studies suggests that they have wider application and hence may be representative of the participants' typical actual practice.

Table 5 and Table 6 below set out the details of the teaching sessions observed and filmed.

Table 5. Sue's teaching sessions observed and filmed

		Lectures		Tutorials	
	Date	**Topic**	**Hours**	**Topic**	**Hours**
Week 1	27/02/2012	Relevant costing and Linear programming	2.2	Absorption & variable costing & Cost/volume/profit analysis	1.0
Week 2	05/03/2012	Pricing and profitably analysis	1.7	Relevant costing and Linear programming	1.5
Week 3	12/03/2012	Risk and uncertainty	1.5	Pricing and profitably analysis	1.8
		Total	**5.4**		**4.3**

Table 6. Dan's teaching sessions observed and filmed

		Lectures		Tutorials	
	Date	Topic	Hours	Topic	Hours
Week 1	08/05/2012	Cost management & Portfolio management	2.0	None (as explained below)	0
Week 2	15/05/2012	Financial statement analysis & Introduction to Valuations	2.0	Cost management & Portfolio management	1.3
Week 3	22/05/2012	Valuations	2.0	Financial statement analysis	1.0
		Total	**6.0**		**2.3**

As is evident in comparing Table 5 and Table 6, whereas Sue's teaching was focused in management accounting, Dan's was predominantly in financial management, which, given the different focus of each discipline, may have contributed to the differences identified and discussed in Chapter 7. Whereas management accounting focuses on ensuring that relevant, accurate and timely information is provided to support management decision making and control, financial management uses internal and external information to guide financing and investment decisions (SAICA, 2014). Although my study's aim was not specifically to compare the participants' teaching practices, it was anticipated that understanding their differences would enhance my understanding of the phenomena.

What is also apparent from Table 5 and Table 6 is that observations of Sue's tutoring practice exceeded Dan's by two hours, which occurred because of the unexpected absence of a tutorial session in the first week of Dan's observations, which, he explained, was related to assessment tests having been written the previous week. Ideally, I would have liked to view another tutorial session but this was not possible given the different parties' commitments. Although it is thus possible that theoretical

saturation of Dan's tutorial practice was not achieved during the 2.3 hours of observation, there was, however, sufficient regularity of practice to suggest that saturation may have been reached. In addition, his first tutorial session was held with the same students and at the same venue in which two hours of observation and filming had occurred the previous week. Hence there was less risk of reactivity than if the venue and class size had differed.

4.4.3.4 Observation process and data collected

Data generated from observations consisted of field notes and subsequent reflections, the nature and purpose of which is discussed below.

Field notes

Keeping in mind the broad dimensions of teaching practice that I wanted to observe and record (as explained above, for example teaching strategies, methods and resource use), I compiled the field notes by noting the teacher's and students' actions, behaviour and practices as the lecture and tutorials proceeded. For each observation session, I had a set of all materials made available to students, such as lecture outlines or tutorial solutions, which assisted me in following the teaching process and in making notes as appropriate. I was also alert to any distinguishing features of TCP and LCP, such as knowledge transmission verses participative learning, whether a narrow technical or broader real-world focus was adopted, and whether knowledge was introduced in a fragmented or integrated manner. As explained previously, I also noted any unusual behaviours or events that could provide rich insights into a participant's practice, if included in subsequent VSRs. In addition, I was alert to any particular feature of a participant's practice revealed in the initial interview, for example in Sue's case, her use of concept questions in lectures. To enable me to more easily locate video footage in preparation for VSR interviews, I recorded in the field notes the starting and ending times of new lecture sections or tutorial questions introduced.

Given the link between physical venue resources and the ability to implement learner-centred teaching practices (Hesketh, 2011), for each venue where the teaching sessions

occurred, I noted the available resources, such as audio-visual equipment, and the venue layout, for example whether it had tiered or flat seating. As explained in Chapter Five, venue layout and seating arrangements were important factors that facilitated Sue's use of group work during tutorial sessions.

Soon after each observation I reread the field notes, rewriting illegible sections, noting portions to be confirmed from the video footage and identifying possible material to include in the subsequent VSRs.

Observation reflections

As soon as possible after each observation, I reflected on the teaching session observed and recorded what appeared to be the participant's normal lecturing or tutoring practices with regard to, for example, lesson structuring and sequencing; methods used to introduce, explain and illustrate new concepts; and any particular feature of a participant's practice that I wanted to probe in the subsequent VSR, for example Dan's tendency to explain class-example solutions without first affording students an opportunity to attempt them. By comparing these reflections I was able to discern teaching practice patterns to guide my selection of video material for inclusion in the subsequent VSR. I also noted in the reflections any observational and filming challenges encountered and how to address them, for example my and the camera operator's positioning in the lecture venue to enable better viewing of both the lecturer and students without unduly influencing them.

4.4.4 Video recording of teaching sessions

4.4.4.1 Rationale and challenges

The primary reason for deciding to arrange for the filming of the observation sessions, subsequently made available to me on digital video disks (DVDs), was to enable the VSR interviews to take place using video extracts to stimulate participants' reflections on their teaching. The VSR process is discussed more fully later in the chapter. Another

advantage of filming the sessions was to address internal validity concerns associated with observations, namely incomplete data records and reliability of interpretations (Simpson & Tuson, 2003, cited in Cohen et al., 2011). Subsequent to the observations, I was able to complete my observation notes where necessary and, where initial impressions had been noted, to reconsider their validity by reviewing the footage. A further benefit afforded by the filming was the opportunity for repeated viewing and hence in-depth scrutiny of the data.

Filming the teaching sessions presented a number of challenges. For example, decisions had to be made concerning the positioning of the video camera to allow for adequate coverage whilst at the same time being unobtrusive, in order to minimise any influence on the teachers' and students' behaviour (i.e. reactivity) (Cohen et al., 2011). In addition, in an attempt to gain comprehensive coverage I also had to decide on what to focus on during teaching sessions — the teacher or the students or both. Initially, two cameras were used, one to focus on the teacher and the other on students; however, the marginal benefit, in terms of greater coverage, did not justify the high monetary cost as well as the cameras' intrusion in the natural teaching setting (Cohen et al., 2011). Because the aim of my study was to explore educators' teaching practice, a decision was taken to concentrate on filming the educator but from time to time to scan the students to observe their actions and involvement, especially if someone interacted with the teacher or other students. In this way, within the constraints, it was possible to capture the natural teaching environment, a factor particularly important in aiding participants' reflections on their teaching during the VSR interviews. Given that both participants made extensive use of projected lecture slides that guided their lectures, a further challenge for the camera operators, one based in WV and the other in PMB, was to adjust the light intensity when alternating focus on the slides, which were brightly lit, and the lecturer and students, who were less well lit. The piloting of these procedures enabled the camera operators to gain the necessary experience and make the required adjustments.

4.4.4.2 Data generated

On receipt of the DVDs I scanned them to ensure completeness in terms of duration of an observation as well as quality. Initially the sound level was too low but this was corrected in due course and replacement DVDs were issued. The video footage captured on the DVDs constituted complementary data to the observation field notes, and together they were used to compile suitable material for the VSRs, the details of which are discussed below.

4.4.5 Video-stimulated reflection (VSR) interviews

4.4.5.1 Rationale and challenges

Shulman (1987) highlighted the importance of accessing teachers' thinking and reasoning in action to better understand their classroom practices and to assess teaching effectiveness. Accessing this information, however, is particularly difficult given the complexity of the teaching environment, characterised by the unpredictable behaviour of the learners, and the multiplicity of participants and their goals (Lyle, 2003), as well as the tacit nature of teachers' personal and experiential knowledge (Eraut, 2000; Kansanen et al., 2000). Given the routine nature of teacher's skilled, experiential knowledge and the reluctance of some teachers to expose it for fear of criticism, accessing this knowledge is particularly difficult and yet worthwhile, as it allows for greater self-reflection and discussion with a view to improving practice and sharing expertise with others (Eraut, 2000). Stimulated recall (SR) is particularly well suited to enabling teachers to reveal their tacit knowledge because of its use of authentic visual cues taken from real-life teaching contexts (Lyle, 2003; Meade & McMeniman, 1992; Powell, 2005).

"Stimulated recall (SR) has been used extensively in educational research in teaching, nursing and counselling. It is an introspection procedure in which (normally) videotaped passages of behaviour are replayed to individuals to stimulate recall of their concurrent cognitive activity" (Lyle 2003, p. 861). In the teaching context, this technique is commonly used in conjunction with an interview to elicit participants' pedagogical

thinking and reasoning during teaching episodes (Calderhead, 1981; Marland, 1984; Meade & McMeniman, 1992; Vesterinen, Toom, & Patrikainen, 2010). There is, however, a growing body of research in which SR interviews are conducted to stimulate participants' reflection on their teaching practices with a view to professional development (Muir & Beswick, 2007; Muir et al., 2010; Powell, 2005; Stough, 2001). Whether the focus of SR interviews is on concurrent cognitive activity or on participants' reflections, a compelling reason for using this technique is that the visual cues are more likely to enable participants to reveal their thinking and reasoning (essentially tacit knowledge) than other methods such as simulation or traditional face-to-face interviews (Lyle, 2003; Meade & McMeniman, 1992; Powell, 2005). It is for this reason that I chose to employ the SR technique, which does, however, present a number of challenges of assuring data reliability, as discussed below.

When the purpose of SR is to access participants' thought processes at the time of action (i.e. their concurrent cognitions), it is necessary to conduct the interviews as soon as possible after recording the action to avoid recall decay and inaccuracies arising from subsequent reflections (Calderhead, 1981; Lyle, 2003; Yinger, 1986). Marland (1984) recommends that SR interviews should occur preferably within 24 hours of the teaching session and Bloom (1954), one of the first to report the use of SR, made the point that a participant's ability to recall concurrent cognitions after 48 hours is significantly reduced. Lyle (2003), however, argued that SR used for other purposes, "in particular SR to encourage reflection does not have the limitations listed above" (p. 873), given that their intention is not to access participants' concurrent cognitions. He thus goes on to say: "This merely reinforces the need for consonance between the methods employed and the focus of the study" (Lyle, 2003, p. 873).

Given the time constraints and other commitments faced by the case participants' and by me, as well as normal delays in gaining access to the outsourced video-recorded sessions, it was not feasible to conduct the VSR interviews within the recommended time period but rather after concluding each participant's teaching observations and video analysis. Consequently the SR interviews were more reflective in nature than focused on participants' thought processes at the time of teaching. In light of this, and to clarify the focus of the interviews, I shall refer to my data collection technique as video-stimulated reflection (VSR) and not stimulated recall. This terminology is consistent

with others (Moyles, Hargreaves, & Musgrove, 2002; Powell, 2005), despite their study purpose, unlike mine, being directed towards professional development rather than towards understanding participants' teaching practices and underlying reasoning. Although professional development was not one of the intended purposes of my VSR interviews, this turned out to be one of the outcomes, as explained in Chapters Five and Six.

Other challenges associated with VSR interviews are, as mentioned previously, the possibility of participants censoring their responses for fear of criticism (Calderhead, 1981), perhaps aggravated by their lack of familiarity with viewing themselves while teaching (Vesterinen et al., 2010). To address these concerns, as was the case with the initial interviews, I stressed that my purpose was to understand and not to evaluate their practices (Marland, 1986). Also, being an insider and fellow colleague who had some understanding of the teaching context and challenges, I was able to establish a rapport and create a relaxed atmosphere that encouraged participants to freely discuss their practice while I took care to avoid asking leading questions (Lyle, 2003). Unstructured interviews can, however, lead to data overload, which I avoided by conducting semi-structured interviews in terms of which I listed specific questions related to pre-selected teaching episodes but maintained an open mind to probe and prompt further in response to participants' explanations and comments (Vesterinen et al., 2010). A further challenge to data reliability was the sampling process followed in selecting teaching episodes to include in the VSR interviews, the details of which are discussed below as well the strategies adopted to mitigate this risk. Nevertheless, as is common with interview-based qualitative research, I would inevitably have had some influence on the data generated since I was a co-creator with the participants.

4.4.5.2 VSR process and data gathered

Consistent with Lyle (2003) and many other qualitative researchers (Angelides, 2001; Ennis, 1994; Muir et al., 2010) I adopted a critical incident (Ci) approach to implementing VSR because it enabled me to identify teaching episodes that well represented my participants teaching practices as well as unusual events or behaviour that enlightened my understanding of their thinking and practice. In addition, faced with

time and resource constraints and the need to limit the demands I made on the participants, it provided, as explained by Angelides (2001, p. 430), "an efficient technique for gathering rich data ... which otherwise would [have] need[ed] a longer-term engagement".

Like Angelides (2001), my definition of Cis was based on the views of Tripp (1993), captured in the following extracts:

> "…critical incidents are not 'things' that exist independently of an observer and are awaiting discovery …, but like all data, critical incidents are created. Incidents happen, but critical incidents are produced by the way we look at a situation: a critical incident is an interpretation of the significance of an event..." (p. 8)

> "The vast majority of critical incidents, however, are not at all dramatic or obvious: they are mostly straightforward accounts of very commonplace events that occur in routine professional practice which are critical in the rather different sense that they are indicative of underlying trends, motives and structures". (p. 24).

Thus Tripp (1993) points to the fact that Cis can sometimes be unusual but are more likely to be normal, commonplace events that become critical by the way we interpret them and justify their significance. Accordingly, the Cis I selected for VSR were primarily teaching episodes that demonstrated the typical practices of my participants and any unusual or out of the ordinary events that could, however, through the VSR process, have revealed important aspects of their practice and reasoning.

4.4.5.3 Preparing for VSR interviews

Given the amount of data gathered (in excess of nine and eight hours of observations and video footage, for Sue and Dan respectively), a significant challenge I faced was how to analyse this data and select Cis for the VSR interviews. The process followed involved selecting a sample of lecture and tutorial sessions for detailed analysis, analysing the sampled observations and video recordings, selecting Cis for the VSR

interviews and, finally, conducting the interviews. Each of these steps is discussed below.

Selecting sessions to analyse and from which to source critical incidents

By the time I had completed each participant's observations, and having reviewed the field notes and reflections in conjunction with the video footage, I had a good idea of participants' typical practice in lectures and tutorials, for example their strategy, session structure adopted, teaching methods used, material and resource use, as well as students' typical roles during these sessions. The next step was to select particular sessions for more detailed analysis in an effort to identify each participant's typical practices in the different lecturing and tutoring phases, for example when introducing a lecture topic, explaining key concepts, and demonstrating their application, as well as possible unusual incidents for inclusion in the VSRs. Although the approach I adopted in selecting sessions for detailed analysis and Ci identification differed in some respects for Sue and Dan, the practical application turned out to be very similar. In both cases a purposive sampling approach was adopted based on the criteria of limiting possible bias arising from participants' and students' lack of familiarity with the observation and filming procedures, and avoiding filming deficiencies such as limited lecture slide coverage. Adopting these principles, I selected the sessions and Cis in Sue's case on my own (the process will be explained below), but on reflection realised that being the sole selector in this process may have introduced unnecessary bias. In Dan's case, therefore, I gave him the opportunity to view the video recordings and co-select sessions and Cis for use in the VSR interviews. As it turned out, however, owing to time constraints he did not view the videos, but we agreed on which sessions to focus on and he requested that I select the Cis for the VSR interviews. Thus, as it turned out, my central role in selecting sessions and Cis was similar for both participants.

In Sue's case, because hers were the first sessions filmed, it took two lecture weeks for an appropriate filming technique to be established and hence only the final week's lecture sessions, comprising 1½ hours, were analysed in detail. In selecting Cis to view in the VSR sessions, it was essential that the video footage adequately captured the teaching episode to stimulate participants' reflections; hence, in Sue's case I limited my

detailed analysis to the final lecture, from which the Cis were chosen. As her tutorial sessions were held in a smaller venue, and having learnt from the lecture filming experience, only one week's tutorial session was required to establish an appropriate filming technique. Of the second and third weeks' tutorial observations, I chose to analyse the second week's sessions in detail (1½ hours) because of the richness of interactions that occurred during small-group problem solving, a key feature of her tutorial practice. Nevertheless, as explained above, the field and reflection notes, as well as the video footage from the third week's session, were reviewed to confirm her normal tutoring practices.

Establishing an appropriate filming technique occurred more quickly in Dan's case than Sue's owing to the knowledge gained in her case. As a result, allowing for possible reactivity bias, only the first hour's lecture session was excluded from possible material from which to select Cis for the lecture VSR interview, resulting in a possible five lecture hours to analyse and select Cis. Having analysed three lectures hours in detail, however, data saturation was reached in respect of Dan's typical lecture practices. The final two hours of lecture video footage was, however, scanned to identify any unusual incidents for possible inclusion in the VSR interview. Given that Dan's tutorials were conducted in the same venue as his lectures, with the same group of students, both weeks' tutorials (a total time of two and half hours) were included as possible sources from which to identify Cis for VSR interview purposes.

It is possible that my limited detailed analysis of Sue's lecture sessions in comparison with Dan's, owing to filming issues, may have influenced the data gathered during her VSR in that there was less material from which to source Cis.

Analysing sampled observation and video-recorded data

For each participant, two VSR interviews were conducted, one for lectures and the other for tutorials. The first step in analysing the selected observation and video data in preparation for the VSR interviews, involved viewing the video footage, in conjunction with the observation field notes, and preparing a detailed chronological description of what occurred in the different phases of each session, i.e. the participants' and student roles in the teaching and learning. Using Dan's lecture sessions as an example, I noted

his methods of introducing a topic, explaining concepts and demonstrating their application; what materials he made available to students and how these were used; what visual aids and resources he used and how he used them; what questions he posed to students, when and how he posed them, and the nature of students' responses, as well as students' role and engagement during lectures. While preparing these descriptions, I separately commented on any issues that struck me about a participant's practice as well as related questions to pose during the VSR interview for further exploration. For example, a particular real-world example introduced by Dan in a lecture struck me as being particularly relevant and pertinent for illustrating a concept he had just explained; I noted this and commented on the need to question his reasoning for using an example of this nature and how he had sourced such material.

Coding and summarising teaching practices

Having described the participant's practices for a selected lecture or tutorial session, I then coded the descriptions with the aim of identifying what was typical and unusual in the different phases of a teaching session. While the coding categories were similar for both Sue and Dan, some detailed codes within each category differed according to each participant's unique teaching methods. Thus, common coding categories were strategies adopted, materials and resources used, teaching methods employed and student roles observed, with an example of a unique code of Sue's practice being her use in lectures of concept questions. Codes were then analysed and categorised by session and then consolidated to identify typical practices and any unusual events or behaviour across sessions. The coding and content analysis process is more fully discussed in section 4.5.

Preparing the VSR interview schedule

As with the initial pre-observation interview, all VSR interviews were semi-structured and their compilation required that I select appropriate Cis to view jointly with the participants and prepare questions to ask concerning their practice as revealed in the selected teaching episodes.

As explained previously, Cis were teaching episodes that reflected participants' typical and unusual practices, and I selected those purposively in that, where possible, given the limited interview time available, each Ci needed to richly demonstrate a number of typical practices as well as include some unusual incident. Cis also required careful selection in that while seeking to limit the viewing time, during which no additional data was being gathered, there also needed to be sufficient footage to stimulate participants' reflections and hence access their thinking and reasoning about their practice.

Having identified the appropriate Cis, I then drafted questions to pose during the interview, being careful not to lead the participant in any particular direction. The task of question drafting was facilitated by referring back to the detailed lecture and tutorial session descriptions in which, as explained above, I had already noted issues to pursue in the interview. The interview schedule consisted of a brief introduction in which I explained the purpose and procedure of the joint viewing and interview, followed by reference to the teaching episodes to be viewed with associated teaching practices and questions to be posed. During the introduction I pointed out to the participant that either of us could stop the DVD at any time, either to pose questions (me) or make a comment (participant).

4.4.5.4 Conducting the VSR interviews and data generated

Sue's lecturing-focused VSR interview occurred two months after the conclusion of the observations, and the tutoring-orientated interview a month later. In Dan's case the delays were longer, being six and eight months later, respectively. It would have been preferable for the interviews to have been conducted sooner to aid the participants' recall of the teaching episodes but conducting the other two participants' filmed observations as well as accommodating our normal work commitments prevented this from happening sooner. As explained, however, because the purpose of the interviews was to stimulate reflections on teaching practice, rather than recall concurrent thinking, the delay was less of an issue. Nevertheless, despite the video stimulation it is possible that the delay, particularly in Dan's case, may have influenced their reflections and explanations. To assist in recreating the teaching context, I made available to the

participants the actual materials used during the teaching episodes viewed, for example lecture outline notes and tutorial questions and suggested solutions.

Having explained the interview's purpose and procedure, each participant and I jointly viewed the preselected video footage and at times one of us would interrupt the viewing, either for me to pose questions or for the participant to make a comment, the latter usually enabling me to pose one or more pre-planned questions or facilitating spontaneous discussion concerning his/her practice. In the course of spontaneous discussions in particular, Sue and Dan would reflect on how they could improve their practice and further discussion would sometimes result in a form of unplanned professional development, a finding discussed more fully in subsequent chapters. It would appear that my ongoing emphasis on understanding rather than evaluating their practice, as well as a sense of collegiality and my awareness of the teaching context and challenges, encouraged the participants' frank and open reflections, allowing me to access the thinking and reasoning underlying their practice.

Each interview lasted about 90 minutes, apart from the first one conducted with Sue, which took two hours owing to my difficulty at times in locating the pre-planned video footage. This problem was overcome in subsequent interviews by carefully noting the episodes' exact starting and ending times on the DVD. Other lessons learnt were that posing short, pre-planned questions to participants' was preferable to long-winded ones, as the former were easier to identify on the schedule, and were thus easier to remember to ask in the midst of unstructured interaction that occurred at times. In addition, some of the most productive participant reflections and my ability to access their thinking occurred in the context of unusual incidents, examples of which are discussed in Chapters Five and Six.

As was the case with the initial interviews, the VRS interviews were audiotaped and transcribed verbatim. Having corrected the transcriptions with reference to the audio recordings, I forwarded them to the participants, who confirmed their accuracy.

4.5 DATA ANALYSIS AND INTERPRETATION

Consistent with most qualitative research, my study was characterised by a merging of data collection, analysis and interpretation, as opposed to a more linear process with clearly defined and delineated stages (Gibbs, 2007; Teddlie & Tashakkori, 2009, cited in Cohen et al., 2011). For example, as explained above in preparing for VSR interviews, the outcome of analysing one data source (i.e. the Cis selected from teaching observations and video recordings) became the means of eliciting further data from the VSR interviews, namely participant reflections, which in turn were analysed and interpreted in exploring and making sense of participants' teaching practices. Despite the interactive nature of the different research stages, it was necessary to approach data analysis and interpretation in a structured and ordered way to ensure that the large volume of data was effectively managed, analysed and interpreted. This was particularly relevant initially in my study when documentary, interview and observation/filming data was collected for four participants, which required careful monitoring and control to ensure timely receipt, completeness and accuracy. To this end I designed a control table to monitor the different sources and stages of data collection and, where appropriate, transcription, checking, editing, participant confirmation and analysis.

Given that all my data was either in text form (module documents, observation field notes and reflection notes) or converted into text form (video data descriptions and interview transcriptions), I analysed these data sources by means of coding, content and thematic analysis (Rule & John, 2011). As my case study was primarily exploratory in nature, I adopted an open coding approach, although the codes selected were inevitably influenced to some extent by the guiding conceptual framework established in Chapter Three. The codes were then analysed to identify similarities and differences, which then enabled the grouping of similar codes into different named categories — a process of axial coding (Strauss & Corbin, 1990). These categories in turn were analysed to identify patterns, with similar categories being grouped together to establish a theme or core category, a process described as selective coding (Strauss & Corbin, 1990). In this way I was able to inductively make sense of the data and gain insight into Sue's and Dan's lecturing and tutoring practices and underlying influences, as reported in Chapters Five and Six. Although some referencing to the reviewed literature (Chapter Two) occurred in the data analysis chapters (Chapters Five and Six), to avoid repetition

this was done more comprehensively (Chapter Seven) when discussing the consolidated case study findings and emergent themes.

In discussing Dan's and Sue's teaching practices (Chapters Five and Six) I endeavoured to present "thick descriptions" (Geertz, 1973) to enable the reader to grasp the teaching context and at times the events as they unfolded in the classroom, together with the participant's understanding of these situations. This was achieved by including a selection of the transcribed actual teaching episodes used and commented on by the participants in the VSR interviews. The selection was made on the basis of gaining insight into key features of each participant's practice and, at times, the tensions and challenges they experienced.

4.6 TRUSTWORTHINESS AND LIMITATIONS

Rule and John (2011) explain that whereas validity and reliability are the hallmarks of good quantitative research studies, according to Guba (1981) the equivalence in qualitative studies is trustworthiness, achieved by paying careful attention to issues related to transferability, credibility, dependability and confirmability, each of which is explained below, together with the steps I took to achieve these features when conducting my case studies.

Transferability, the qualitative equivalent of generalisability in quantitative studies, refers to the opportunity afforded the reader to relate the case findings and conclusions to other similar situations, and is achieved by the researcher "providing thick descriptions of the case and its context" (Rule & John, 2011, p. 105). As explained above, this is what I sought to achieve when presenting the case findings in Chapters Five and Six. Despite the convenience sampling approach I adopted in selecting the participants, the transferability of the study's findings is expected to be particularly appropriate to AMAF modules at other SAICA-accredited universities, given their common curriculum framework, and to a lesser extent other PAA-accredited modules elsewhere with similar contexts.

Credibility refers to the coherence of a study — the extent to which the research design and methodology allow for and have enabled the achievement of the study's purposes

(Rule & John, 2011). In a case study context, credibility requires a full and complete picture of the phenomenon under focus, as well its context, to be presented (Guba, 1981). Thus, thick descriptions, apart from aiding transferability, also contribute to establishing credibility, as does the publication of one's findings, something I have been partially able to achieve (Wood & Maistry, 2014).

Dependability relates to the rigour applied in conducting the case study and hence the confidence that can be placed in the findings. Related to dependability is the notion of confirmability, which refers to the manner in which the researcher's possible influences and biases have been dealt with (Guba, 1981). Rule and John (2011) suggest that disclosing a researcher's positionality, the study's limitations and how ethical issues were addressed all contribute to strengthening dependability and confirmability. These issues are discussed below in respect to my study.

Positionality is part of a larger issue of researchers' influence on the research process, its participants, the data gathered and findings presented (Rule & John, 2011). Although the influence of my values, background, world view and personal involvement in MAF was unavoidable, through being reflexive, and acknowledging, disclosing and continually monitoring my role in the research process, I sought to avoid biasing the research process and its findings (Cohen et al., 2011; Hammersley & Atkinson, 1983). In this regard, one of the challenges I encountered was not being judgemental of participants' practices, and recognising instead that they were a reflection of participants' particular contexts — institutional, personal and experiential — and that my aim as a qualitative researcher was to seek to understand and present their practices in the context of those particular circumstances. It would appear that the quantitative orientation of both my chartered accounting education and training, and subsequent MAF teaching career, may have contributed to a judgemental tendency that I had to closely monitor and avoid throughout the research process. Perhaps, too, my former role as Head of the Accounting Department (UKZN) from 2008–2010 may have contributed to this tension I experienced. However, judging from the participants' willingness to discuss their practices freely and reflect on their shortcomings, it would appear that I was able to prevent this judgemental tendency from inhibiting their disclosures and, as I became more adept at qualitative data analysis and interpretation, from biasing my findings.

As explained previously, throughout the data collection process, I took steps to avoid bias from distorting the data gathered, thus strengthening the study's confirmability. This was further enhanced by the variety of data sources and methods employed, all of which enabled triangulation to occur, which added to the findings' credibility (Stake, 1995; Yin, 2014). This too was strengthened by participant confirmation of interview transcripts, and maintaining a clear audit trail that linked data to research findings supported the study's dependability (Rule & John, 2011).

Apart from the study's limitations relating to its generalisability and my positionality discussed above, the use of convenience sampling for selecting participants' teaching sessions for observation and filming, and purposive sampling for choosing Cis for the VSR interviews, raises the question of whether or not the teaching practices identified and analysed were representative of participants' practices. In this regard, the triangulation of observation and VSR findings with those drawn from document and initial interview analysis suggest that the study has been able to credibly capture the participants' teaching practices and underlying influences.

4.7 ETHICAL CONSIDERATIONS

"The cost/benefits ratio is a fundamental concept expressing the primary ethical dilemma in social research" (Cohen et al., 2011, p. 75, adapted from Frankfort-Nachmias & Nachmias, 1992).

My study's potential benefits were the extension of knowledge concerning higher education accounting pedagogy and the underlying influences, as well as the possibility of improving MAF teaching practices and associated throughput. To attain these benefits, however, required case study participants to open their teaching practices to my scrutiny, with concomitant potential loss of autonomy and reputational damage. To a lesser extent, students filmed during observed teaching sessions also faced similar risks and thus it was essential for me to seek the teachers' and students' informed consent to participate in the research and also to assure them that their anonymity would be preserved and confidentiality maintained. This was achieved individually for each teacher participant, who signed an informed consent letter (Appendix 2) that detailed the study's aims and objectives, the implications of their agreeing to participate, and

their right to withdraw at any time, as well as the assurance of anonymity and confidentiality. These issues, as they affected students, were, however, addressed verbally by way of a general notification before and at the start of observations, with the express understanding that any student could decline, without prejudice, to be filmed.

Each participant teacher duly signed a letter of informed consent and students were notified, with none choosing to be excluded from filming. In addition, further support that the study was conducted ethically came by way of formal ethical clearance being granted by the relevant university research committee (Appendix 1). Additionally, to avoid causing participants emotional stress during the data collection phase, I adopted a collegial attitude, empathising with them, as appropriate, when they expressed frustrations and tensions experienced in their teaching. By adopting pseudonyms for the participant teachers and students, I have attempted to preserve their anonymity, with confidentiality being enhanced by keeping tight control over the data generated.

4.8 CONCLUSION

Consistent with a case study research design, multiple data sets were gathered which provided rich data from which deep insights into the research phenomenon were gained and used for triangulation purposes to enhance the trustworthiness of the findings. The data sets consisting of: lecturing and tutoring teaching materials, traditional and VSR interviews, teaching observation notes and video-recordings were all discussed, including the rationale for their choice and challenges encountered in gathering the data. Consistent with a qualitative case study of this nature, coding, content and thematic analysis techniques were used to analyse and interpret the data. Finally the steps taken to ensure trustworthiness of the findings were explained as well as the study's limitations and steps taken to ensure that the research was conducted in an ethical manner.

The next two chapters, Five and Six, analyse and interpret the teaching practice data collected in respect of the two case participants, Sue and Dan respectively.

CHAPTER 5
SUE'S TEACHING PRACTICES

5.1 PART A: LECTURING CONTEXT

5.1.1 Introduction

Guided by the conceptual framework developed in Chapter Three, and the critical research questions posed in Chapter One, the purpose of this chapter is to analyse and interpret the first case study participant, Sue's, AMAF teaching practices. This will be done in two parts, commencing in Part A with a brief biography and overview of her teaching commitments, broad teaching aims and strategies and lecturing practices specifically. Thereafter, in Part B her tutoring practices will be addressed and the chapter concludes with a comparison of her practice in these two different teaching contexts. As explained in Chapter Four, although there is some referencing to the reviewed literature (Chapter Two) in this and the next data analysis chapter, to avoid repetition a more comprehensive referencing to the literature occurred in Chapter Seven when discussing the consolidated case study findings and emergent themes.

5.1.1.1 Brief biography and teaching commitment overview

At the time the research was conducted, Sue held postgraduate degrees in accounting sciences and cost and management accounting, her highest qualification being Master of Technology (Cost and Management Accounting). In addition, she was an Associate Chartered Management Accountant (ACMA) of the Chartered Institute of Management Accountants (CIMA). Her non-academic work experience included five years with a firm of professional accountants and five years in commerce and industry, four as a head office accountant and one as a financial controller. Thereafter she spent 16 years as an educator at Technikon Natal, which, in 2002, following the restructuring of the country's higher education sector, became the Durban University of Technology (DUT), which prioritises technological training and research (2014). During this period she held various leadership positions and attained the level of senior lecturer, lecturing senior students in cost and management accounting, financial management and strategic

planning. This was followed by her appointment as lecturer at UKZN, four years prior to this research study being conducted. During this period Sue lectured postgraduate students in managerial accounting and finance, and was appointed discipline Academic Leader a year before the research was conducted. Her responsibilities in this position included managing six academics and one administrator, and assuring the academic quality of the discipline's two modules. The only formal teacher training and development she had received during her 20-year academic career was a one-week induction course at the time of her appointment at Technikon Natal, a one-week assessor course, and a workshop on teaching English second-language students.

In 2012, when the research was conducted, Sue was the AMAF module coordinator for Westville campus, and was one of two lecturers, the other being me, who equally shared the teaching of this 24-week module on this campus. Most of her lecturing responsibilities addressed managerial accounting topics. The AMAF timetable scheduled all teaching on a Monday, commencing with a double tutorial period of 1½ hours (8h40–10h20, including a 10-minute break) for half the students (two groups of 45), followed by a triple lecture period of 2¼ hours (10h30–13h05, including a 20 minute break) for the whole class, and finally a double tutorial period (13h15–14h55, including a 10-minute break) for students not allocated to the morning sessions (two groups of 45). Apart from Sue's lecturing duties, she also tutored a tutorial group in the morning and afternoon for the whole year. There were approximately 180 registered students for the module in 2012. The 20-hour summative assessment and marking commitment for the year was shared equally between Sue, Dan and me, with contract marking assistance.

5.1.2 Educational aims and AMAF teaching intentions

The discussion that follows focuses on Sue's broad and more specific AMAF teaching aims and intentions, which together reveal her conceptions of learning AMAF.

5.1.2.1 Personal growth, development and meaning making: a lecturer-facilitated social process

In response to a question on whether she thought her experience in commerce and industry had informed her teaching in any way, Sue commented:

> *I think in the beginning it was very beneficial. I think you rely on that quite a lot, especially when you don't have teaching qualifications ... I always had staff working for me ... and I think that ... training and motivating people and trying to get them to go beyond what they were capable of, ... that's one of the things that led me to be interested in trying lecturing because I enjoyed that part of the job.* (II 10–14)[2]

Motivating, developing and enabling others to achieve their potential were aspects of Sue's work in commerce and industry that she had enjoyed, and the opportunity that teaching afforded her to exercise her natural affinity for working with, developing and influencing others was what had attracted her to academia. Given that Sue had very limited formal teacher training, the people management skills she had developed while working in commerce and industry had facilitated her transition to teaching.

Sue elaborated further on the aspects of teaching that she found particularly rewarding:

> *I think that whole thing of motivating people to go the extra mile. I think, I try ... to find different ways of making the work understandable so that I can see the learning taking place. ... And however you do that, whether it's through the technical aspects of trying to change the way you do things ... or if you consult with a student who's really struggling and then they get better after that, that's very rewarding. So definitely the interaction with the students and seeing them learn is what motivates me.* (II 54–59)

Sue took pleasure in encouraging her students to achieve their full potential, to move beyond mediocrity and not to settle for average performance. To help them achieve their potential, she reflected on and sought alternative ways of enabling them to make meaning of content, for example by experimenting with different teaching methods or

[2] II — abbreviation for initial interview data source, followed by transcript line numbers.

by assisting students deepen their understanding during personal consultations. For Sue, interacting with her students, facilitating their understanding and contributing to their development were aspects of her work that she found particularly rewarding.

From the above analysis, it is clear that Sue regarded teaching and learning as a social process in which, through her interactions with students, she could play a significant role in their educational development.

As the following extract from the tutorial video-stimulated reflection interview (TVSR) indicates, Sue also regarded peer tutorial interactions as contributing significantly to students' meaning making and her desire was that they would extend their engagement and robust discussions beyond the classroom. Her comments below relate to her facilitating small group work during tutorials:

> *But it's great to be able to go around and to hear, I mean, I find it very rewarding to go and hear them actually debating and engaging and you wish that they would do more of that on their own, in fact, I've said to my group recently that it would be really good if they could sometimes do tuts in a group.* (TVSR[3] 450–453)

From these comments we can infer that Sue did not regard herself as the sole agent of meaning making, but rather believed that students had an important role to play in this regard through collaborative learning, as they discussed issues, jointly deepening their understanding and developing critical thinking and communication skills.

Sue thus demonstrated a deep belief in students' personal growth, development and learning as being a social process facilitated by her, but, as the analysis below will reveal, she was unable to achieve this in lectures to the desired extent.

[3] TVSR — abbreviation for tutorial video-stimulated reflection interview data source, followed by transcript line numbers.

5.1.2.2 Workplace effectiveness an intrinsic motivator: beyond mastering content and passing examinations

In response to a question concerning the purpose of a university education, Sue responded:

> *I think it differs. I think at undergraduate where really it's just a transfer of knowledge. I think in our case* [i.e. postgraduate AMAF] *it's preparing them to do a particular job.* (II 111–112)

Thus Sue implied that a transmissive teaching approach at the postgraduate level, i.e. the teacher-centred conveying of concepts and techniques, would not achieve the desired vocational learning outcome of preparing students for the workplace. Instead, as the analysis below will reveal, and consistent with her view of teaching and learning being a social process, she regarded a learner-centred participative approach as being more appropriate.

Sue's emphasis on the vocational role of management accounting was further evident in her comments below concerning the value of student evaluations:

> *I certainly don't claim to be the teacher that's going to win all the awards but if the students pass their board exam at the end of the day ... but I also ... try to inspire a bit of passion for the subject and ... the key role it plays ... I hate the thought of students ... going out there and they don't know what they're supposed to know ... I think it's more than just passing the exam ... They also have to learn something.* (II 659–667)

Sue's comments reveal that although one of her teaching intentions was to enable her students to succeed in SAICA's QE, she also wanted to inspire them to move beyond this instrumental purpose. By sharing her enthusiasm for the discipline, and its relevance and importance to their future careers, her intention was to intrinsically motivate them to acquire a deep understanding that would enable them to apply their knowledge effectively in the workplace. It is also apparent that Sue had a strong sense of responsibility and accountability for ensuring that her students were equipped to perform competently in the workplace.

Thus Sue espoused a holistic view of AMAF education, one that went beyond mastering content and techniques, and learning strategically to pass examinations, to a situation where students' enthusiasm would encourage them to engage deeply in the discipline so that they could be effective in the workplace. She also implied that a learner- rather than teacher-centred teaching approach would better equip students for workplace effectiveness.

5.1.2.3 MAF as a concept-based rather than rules-based discipline: the need for deep SAL

Responding to a question concerning the reasons for students' experiencing difficulty with MAF, Sue commented:

> *Accounting you're trying to get your income statement to look the way it should in terms of the rules and regulations ... With MAF you can get the numbers to look exactly like they should but that's not the answer, that's just the information that leads you to the answer ... I think because you have to use logic to firstly arrive at the right answer calculation-wise and then also to be able to interpret it. I think they struggle with that ... It's not just like you're applying rules as you are in Accounting.* (II 229–237)

In Sue's opinion, MAF was cognitively more demanding than Accounting because it required students to demonstrate logical problem-solving ability as well as analysis and interpretation skills. Accounting, on the other hand, focused more on correctly disclosing information in financial statements in accordance with prescribed standards and rules. Sue thus appeared to be drawing a distinction between MAF and Accounting, the former being more concept-based and the latter more rules-based, and hence, because MAF required a deeper level of understanding and application ability, students experienced greater difficulty in developing the required competencies.

Given the concept-based nature of MAF, it was not surprising, as the following extract indicates, that Sue emphasised the need for students to acquire a thorough conceptual understanding before attempting tutorial applications. In explaining her recommended learning approach for AMAF, she commented:

> *Well I think they need to come to terms with the principles ... you have to go to the book, you have to work through, read the material, go through the worked examples and make sure you really understand the principles of what is being taught. If I calculate a particular break-even point ... — it's not something I just learn as a formula but why does that give me the break-even point? ... And if you understand that then you better understand the meaning of the outcome and how it can be applied. And then maybe also illustrating how it addresses a problem. So ... I say to them, you need to do all of that before you try a tutorial question.* (II 262–268)

Consistent with SAICA's CF (2014) as discussed in Chapter One, and AMAF's module aims (AMAF Module Coordinator - WV, 2012a), Sue was advocating her students adopt a deep rather than surface approach to learning, one in which they thoroughly engaged the prescribed textbook, ensuring they understood explanations and illustrative examples before attempting to apply the knowledge in tutorial assignments. Moreover, rote learning of formulae would not enable them to interpret their answers, explain their relevance and make recommendations. Instead, students needed to adopt a questioning attitude to enable them to acquire the necessary depth of understanding. In addition, comprehending the use of techniques in the context of solving business problems would demonstrate their relevance and further enhance their understanding.

Sue's emphasis, however, on engaging the prescribed textbook without reference to other reading material may have encouraged a syllabus-bound attitude among students, which is more characteristic of surface than deep SAL. Further evidence in this regard was the absence from the module study guide (AMAF Module Coordinator - WV, 2012a) of any additional recommended readings, such as alternative textbooks or journal articles. The only other reference material made available to students were textbook-based study notes and lecture outlines, discussed in sections 5.1.5.2, 5.1.5.3 and 5.1.5.4. It is possible that Sue's decision to limit reference materials, as described above, was related to her perception of students' time constraints, arising from SAICA's voluminous syllabus, discussed in section 5.1.5.3.

Sue's response concerning possible reasons for students experiencing difficulty when progressing from third- to fourth-year MAF highlighted the inadequacy of the undergraduate module in preparing students for postgraduate demands, given the

former's emphasis on mechanistic technique application without fostering a thorough understanding of underlying concepts.

> *Maybe because in third year MAF we focus more on the calculations so that they can ... do the mechanics without necessarily having the understanding that goes with it ...* (II 242–243)

As discussed in Chapter Two, a technique-transmission teaching approach is associated with surface learning, which is likely to have contributed to students' difficulty in transitioning to AMAF, which, as discussed above, required deep learning.

In conclusion, despite Sue's learner-centred teaching intentions of fostering deep SAL and a participative lecturing learning environment, it appeared, as the subsequent analysis will reveal, that various contextual factors constrained her from realising these intentions.

5.1.3 Teaching strategies to foster deep learning

5.1.3.1 Scaffolding learning incrementally and cumulatively

In response to a question concerning the purpose of her lectures as opposed to tutorials, Sue commented:

> *The principles basically. And I think that's where maybe [there is] a bit of difference with the students, they want you to go through more detailed examples in the lectures but I don't think we have time. I think it's important to get across [the principles] and that's why I don't mind using very simple concept questions ... as opposed to putting it in a sort of bigger scenario ... which we would do in a test or an exam or in a tutorial. But rather to try and get them to understand the how and the why of each section that we have.* (II 383–388)

Sue's lecturing intention focused primarily on enabling students to gain the necessary understanding of each topic's basic principles, and not only techniques but also the underlying rationale and relevance. A key lecturing method she employed in this regard,

as observed, was the use of highly simplified problem-solving examples, including what she referred to as concept questions, the purpose and use of which will be elaborated in section 5.1.7 Her preference for using simplified lecture examples followed by more complex and challenging tutorial assignments and assessments, appears to have been driven by perceived time constraints (probably related to SAICA's curriculum demands, as discussed in the following section) and her teaching strategy of scaffolding students' knowledge development incrementally and cumulatively. Hence, lectures were intended to enable students to understand basic constructs, which would be deepened, as discussed above, by students' thorough engagement with textbooks before attempting more challenging tutorial assignments and assessments.

Perhaps students' preference for complex problem solving in lectures arose from their perception that lectures did not adequately prepare them for the complexity posed by tutorial assignments, or possibly their sense of inadequacy in this regard arose from limited textbook engagement, a notion supported by findings discussed in section 5.1.4.1.

5.1.3.2 Embedding principles in business practice: hampered by perceived SAICA constraints

When asked what teaching strategies she adopted to facilitate deeper learning, Sue responded:

> *I think it's trying to put everything into context ... so that they see what you're teaching them in the context of a business and the whole strategic thing and the decision-making that has to happen and how what you're calculating supports those decisions. ... I think a lot of the time they find it difficult and they give up because they think it's not that important ... if you put it in its context then hopefully they'll see the importance ... and also maybe understand it better.* (II 252–257)

Sue explained that she attempted to facilitate students' deeper understanding of new knowledge introduced by situating it in the reality of business, linking concepts to a firm's strategy, and demonstrating how techniques provided decision-useful

information. Her purpose in doing so was twofold: firstly, to demonstrate the relevance and significance of new knowledge, thereby motivating students to persevere and acquire the necessary depth of understanding; and secondly, to broaden their understanding by appreciating how theory and practice were interlinked.

It is possible, however, that the effectiveness of Sue's strategy, i.e. of embedding MAF principles in business practice, would have depended on the authenticity of the business illustrations she used and the degree to which students were able to identify with them. As will be discussed in a later section that considers Sue's lecture-classroom practice (section 5.1.7), her use of simple, generalised rather than specific business examples may have compromised her ability to effectively contextualise concepts in business practice. In this regard Sue explained how, in her opinion, addressing SAICA's voluminous curriculum requirements and preparing her students for SAICA's demanding QE limited her ability during lectures to realistically situate principles and theoretical content in current business practices:

> *I used to teach Strategy to the fourth years ... at DUT and ... it was actually very nice lecturing because everything could be contextualised in terms of what was going on in the real world. And you didn't have to worry so much about a SAICA exam or whatever; it was your exam at the end of the day ... And I find that difficult now and I think it's for two reasons because firstly I think there's a lot more work to cover so I think you don't have a lot of time ... And also you've got to think about the way it's examined at the end of the day so you're actually trying to get the level of understanding they need in order to answer the exam question. So there's a degree to which you are teaching to an exam.* (II 527–536) (Wood & Maistry, 2014, p. 212)

As Wood and Maistry (2014) explained:

> "Paradoxically, the regulatory body's Competency Framework (SAICA, 2011) strongly advocates the linking of theoretical discipline content to its practical application and yet, as far as Sue was concerned, the body's own curriculum and examination requirements were hindering her from realising the desired contextualisation ..." (p. 213).

It is also possible that faced with SAICA's extensive syllabus requirements and Sue's limited education-related CPD, she felt compelled to adopt a content-coverage lecturing approach which would have exacerbated the perceived time constraints.

Contrary to Sue's intention of fostering deep SAL, it would appear that the AMAF teaching and learning environment — being characterised by excessive syllabus content, QE performance pressure requiring high-level understanding and application, and teaching that was syllabus bound and assessment focused — was more likely to induce strategic SAL (Anthony, 2013; Barac, 2012; Flood & Wilson, 2008).

5.1.3.3 Probing questions to broaden and deepen understanding

As discussed earlier, Sue encouraged a questioning attitude among her students, one that would enable them to acquire the necessary breadth and depth of understanding. Further insight in this regard is evident in her following comments:

> *And also then just in encouraging them to question. So my favourite thing is the "so what" question when you write something then ask yourself "so what?" What are the implications of this for the company? What does this really mean? Is it just like a fact that you've learned off by heart or if somebody was to question you about that fact can you explain it, can you describe it?* (II 204–206)

Instead of just accepting statements at face value, Sue wanted her students to question the implications of their answers for the business in question, to be able to explain concepts in their own words, and to identify the underlying causes of the results achieved. Similarly, as was observed in tutorials and occasionally in lectures, Sue herself asked probing questions to encourage students to think more broadly and deeply about statements made and calculation outcomes. Probing questions of this nature would thus have discouraged superficial rote-learning, requiring instead the employment of higher cognitive processing skills to demonstrate understanding and application (Anderson & Krathwohl, 2001).

In conclusion, although Sue's strategies of incrementally scaffolding student learning, embedding principles in business practice and encouraging a questioning attitude were

intended to broaden and deepen students' understanding and application ability, it would appear that the constraints imposed by SAICA's extensive curriculum and examination pressure hindered her from achieving these outcomes to the desired extent.

Having considered Sue's teaching intentions and strategies in general, the focus now shifts to Sue's lecturing strategy and approach specifically.

5.1.4 Lecturing strategy and students' role

5.1.4.1 Tension: contextual constraints to implementing active student participation in lectures

Sue described her role in lectures as follows:

> *I think ... we're doing what the book and the notes could do if the students were more adept at studying themselves ... So I kind of go through most of what the textbook covers on a particular section and then try as much as I can to put it in context or give practical examples. So for me the lecturing is explaining in a fair amount of detail what the topic is, why it's important and then whatever calculations are necessary, ... it's not what it should be — what I would prefer is that the students have done a lot of reading beforehand, that I came in and highlighted important things and that there was a lot more questions that I then answered.* (II 390–397) (Wood & Maistry, 2014, p. 223)

Sue experienced a tension between her preferred and actual role in lectures. In her opinion, owing to students' inability to engage independently with the available learning resources, i.e. textbooks and study notes, she felt obliged to give a detailed exposition of textbook content, situating it, where possible, in relevant business contexts. However, she expressed dissatisfaction with her current and observed content-intensive, teacher-centred, transmissive role in lectures, desiring instead a more interactive lecturing environment, one in which students came prepared to lectures having already engaged thoroughly with the learning materials thus affording her the opportunity to emphasise key issues and address their unresolved queries.

She went on to explain that previously she had unsuccessfully attempted to implement this preferred lecturing approach:

> *We tried this and it didn't work for us or they don't understand why we are doing this. You get none of that. So I think that maybe if you had a more advanced or, you know, if you have the top twenty in a class on their own that's maybe what you'd be able to do.* (II 397–399)

In Sue's opinion, the implementation of her desired lecturing approach was unsuccessful because students did not understand its purpose. She also suggested that her large-class context (approximately 180 students), coupled with students who, in her opinion, were not sufficiently advanced academically to learn independently, contributed to the difficulties in implementing a more constructivist lecturing approach.

It is possible that students' lack of support for Sue's preferred approach could have arisen from their conditioning of what they regarded as normal lecturer-student roles (i.e. the transmissive lecturing approach they experienced in undergraduate MAF, as discussed previously), especially as her alternative approach would have placed much more responsibility for learning on them, something to which they were probably unaccustomed. Accordingly, for Sue's intended approach to have succeeded, it is likely that she would have had to guide students in study methods requiring independent learning. For example, she could have considered assigning specific textbook engagement tasks to be accomplished before lectures, thus making the activity more purposeful and facilitating lecture discussions as envisaged. Possibly, however, because of her limited formal teacher training and development, evident from her biography, she was unaware of the importance of deliberate planning of this nature.

It is also possible that Sue's preferred lecturing approach of highlighting key content and responding to students' queries during a two-hour period, may not have been sufficiently stimulating to sustain students' interest and hence failed to gain their support. Perhaps, again due to her restricted formal teacher training and education, she was unaware of the importance of introducing a variety of learning activities to maintain students' interest and elicit feedback on their understanding.

In commenting on her students' role in lectures, a similar tension between what their current role was and what she desired was evident:

> *Again, it's what I said now, they're just there listening and trying to follow and understand whereas it could be more, they could be more participative. They're not really.* (II 406–407) (Wood & Maistry, 2014, p. 223)

Sue perceived her students' passive role in lectures as being inappropriate and she would have preferred more active engagement (Wood & Maistry, 2014), which, we can infer, she considered would have better facilitated their understanding.

Sue also suggested that the concentrated nature of the lecturing timetable (i.e. three consecutive periods of 45 minutes each) provided little opportunity for students to reflect on new concepts introduced, and to identify and raise queries for clarification.

> *And maybe that's also the problem with the way we do everything at once. Maybe if we had two and then one lecture at a later stage, by then they might have actually had some time to think about what you said in the first lecture and then be able to articulate some problems.* (II 413–414)

It would appear that Sue's notion of fostering a more participative lecturing environment was restricted to some extent in that, whereas she emphasised students' responsibility to raise issues for clarification, no mention was made of the significant contribution her questioning technique could have made in this regard. As will be discussed later, it is possible that she did not comment on this role because it was an aspect of her practice she found particularly challenging in a large-class lecturing environment. What is evident, however, is that despite Sue's unsuccessful attempt to implement student-led, interactive lecture sessions, she had adapted her instructivist approach by introducing a learning activity, described by her as concept questions, which afforded students the opportunity to reflect on, apply and discuss new concepts situated in a simple business decision-making context. This activity will be explored in more detail in section 5.1.7.

In conclusion, Sue was clearly dissatisfied with her content-intensive, transmissive role in lectures and her students' lack of active involvement, but her efforts to implement a more interactive teaching and learning environment did not succeed to the desired extent, owing possibly to a combination of contextual factors: class size, timetabling arrangements, student readiness and expectations, restricted initial and CPD, and also, as explained in the next section, meeting SAICA's requirements. Based on accounting

education findings that teacher-centred practices are associated with surface SAL, as discussed in Chapter Two, it is likely that Sue's current lecturing strategy was not conductive to fostering deep learning, one of her key teaching intentions.

The teaching and learning materials and resources Sue used to support her lecturing provide further insight into her intentions and strategies, and will now be discussed.

5.1.5 Lecturing materials and resources

In support of her management accounting lectures and tutorials, Sue issued a student pack which contained: weekly study notes, tutorial assignments, additional practice questions and related solutions. Her WV colleague was responsible for the financial management pack. Of the above materials, the weekly notes supported her lectures as well as prescribed textbooks (one for management accounting (Drury, 2012) and another for financial management (Correia, Flynn, Uliana, & Wormald, 2011), lecture outline slides and concept questions. Sue's use of each of these resources — apart from her use of concept questions, which is considered in section 5.1.7 — will now be discussed.

5.1.5.1 Textbooks: a primary learning resource to deepen conceptual understanding

The earlier analysis above highlighted the importance Sue attached to prescribed textbooks as being key learning resources for students. Further insight into her thinking in this regard can be inferred from the contrasting references to textbooks and lectures that appeared in her course outline: Whereas textbooks were described as "provid[ing] detailed discussions, explanations, examples, summaries, review questions and practice problems", lectures were "intended to familiarise students with the essential contents of lecture topics" (AMAF Module Coordinator - WV, 2012a). From these descriptions we can infer that while lectures were meant to convey a preliminary understanding of key principles, students were expected to deepen their understanding by thoroughly engaging with the textbook's in-depth discussions and explanations, as well as applying their knowledge by attempting the review questions and practice problems.

5.1.5.2 Weekly study notes: a possible missed opportunity to achieve teaching intentions

A typical example of these guides — week 6 addressing the topic "Risk and Uncertainty" and the third lecture week sessions I observed — is attached as Appendix 3. The weekly guides had been compiled in previous years by UKZN MAF academics as support resources to guide distance-learning students in their use of the prescribed textbooks. Each lecturer could decide whether or not to issue the same notes to the full-time class, and, as discussed below, Sue and Dan had differing views on this matter.

The guides appeared to provide a useful framework for helping students access the textbooks to develop their conceptual understanding and application proficiency, given that they informed students of the assessment and learning outcome expectations, and prior knowledge requirements, and also provided an overview of each topic's principles aligned to the textbook's structure. In addition, the reflection questions, interspersed throughout the notes, offered opportunities for students to test their understanding at an elementary level, thus giving them immediate feedback and possibly alerting them to the need to engage with the textbooks more thoroughly.

However, as will be discussed in Chapter 6, Dan chose to withhold these guides from his students on the grounds that textbook summaries were inferior to the original text and that, if he made them available, his students were likely to rely solely on them and not engage thoroughly with the textbooks. Although Sue distributed the guides to her students, it would seem, as indicated below, that she only expected them to use these guides in the event of them experiencing difficulty in understanding concepts, as explained in the textbooks:

> *Well, it goes back to what I said earlier that it's important that they understand the principles and ... if they're struggling with the textbook they've got the notes to fall back on.* (II 351–352)

Thus, although both Dan and Sue regarded textbooks as the primary learning resource to deepen conceptual understanding, their different practice concerning the distribution of study notes to students may have reflected differing attitudes towards student

responsibility, possibly due to differing previous experiences, with Sue being more willing than Dan to let students decide for themselves on the use of the guides.

Given the learning opportunity that the guides afforded students, as suggested above, it is possible that Dan and Sue could have adapted them to better suit the full-time teaching context, and could have specifically guided students in their use to supplement the textbooks. For example, Sue may have been able to use them to encourage thorough textbook engagement before lectures, which she indicated was necessary for her to implement her preferred interactive lecturing strategy. It is possible, however, that both she and Dan, due to their inadequate teacher training and development, did not appreciate the opportunity the guides afforded them to achieve their teaching intentions.

5.1.5.3 Lecture outline content: textbook based and constrained by SAICA's curriculum

A typical example of Sue's lecture outlines, i.e. week 6 addressing the topic "Risk and Uncertainty", is attached as Appendix 4. The outlines, drawn predominantly from pre-packaged textbook slides, typically commenced with a brief overview of the topic under discussion and then proceeded to identify and explain, in bullet form, the key principles, which were then followed by highly simplified application problem-solving examples. The outlines were used directly in the PowerPoint presentations.

Sue was asked to comment on her reasons for choosing to base her lecture slides on the pre-packaged textbook material provided:

> *I think largely I start with Drury* [slides] *... and then to a greater or lesser degree, depending on whether or not I think they need further development.* (LVSR[4] 1024–1025)

She explained that although her starting point when preparing lecture outlines tended to be the textbook-supplied material, she would then enhance and develop the material

[4] LVSR — abbreviation for lecture video-stimulated reflection interview.

further where necessary, depending presumably on whether or not it adequately enabled the achievement of the desired learning outcomes.

An analysis of the outlines Sue used during the three observed lecture weeks revealed that they consisted mostly of textbook pre-packaged slides, either used as provided or adapted to include, for example, additional explanatory notes or highlighted text (in red) for emphasis purposes. However, for the topic "Pricing and Profitability Analysis", her lecture outlines represented a rationalisation and simplification of the pre-packaged material to avoid confusion and aid student learning, as she explained during the observed lecture. Thus, although Sue relied heavily on textbook-supplied lecture slides, she did not use them indiscriminately but enhanced them where necessary to aid teaching and learning, and at times reconstructed the material to clarify issues. When asked to explain how she chose textbook content to include in lecture outlines, she responded:

> *I think it's the things that I feel that we need to emphasise, sometimes there's things in the chapter which, from SAICA's perspective, are not relevant, so obviously those things I would leave out, and also ... what we have time to cover.* (LVSR 1035–1038)

Clearly, SAICA's curriculum exerted considerable influence over her choice of lecture content in that anything beyond its prescriptions was ignored, probably because it would not have contributed to preparing her students for SAICA's examinations, which, as discussed previously, she felt compelled to prioritise. In addition, time constraints, previously attributed to SAICA's extensive curriculum, discouraged her from introducing non-examinable material, and hence it is possible that without SAICA's constricting requirements, she may have been less syllabus bound and may have introduced material to widen students' perspectives and enrich their understanding.

5.1.5.4 Lecture outlines: complete, systematic content coverage to prepare for SAICA's QE

Sue was asked to explain why her lectures were driven by PowerPoint outline slides:

> *I think I've said to the students before when they want the slides, [they] are not for you, they're actually for me, so that I don't forget anything. So, I think it's basically to make sure that everything is covered, but possibly also to make sure that it's covered in a logical manner ... you know, the steps build on each other.* (LVSR 460–463)

> *I think everything they need is in the book and in the notes to be honest. I don't know then but they like to have the lecture slides so I let them take them.* (II 355–356)

As far as Sue was concerned, the other learning resources at students' disposal were sufficient and there was no need for lecture outline slides; however, at the students' request, she made these slides available before lectures via the university's intranet facility. Her use of slides assisted her in remembering to introduce all the important content and enabled her to do so in a way that developed principles incrementally and coherently.

It would appear that Sue's decision to address all the important content in lectures, rather than assigning some material for students to address independently, was probably driven by her sense of responsibility for adequately preparing students for SAICA's QE, as well as her lack of confidence in students' independent learning ability, as discussed previously. Since these were postgraduate students, one would have expected them to be able to assume more responsibility in this regard; however, as discussed previously, neither the undergraduate transmissive teaching to which they were exposed nor Sue's continued use of this lecturing strategy that she felt compelled to adopt were likely to have adequately equipped them to do so.

In conclusion, while Sue regarded textbooks as the primary learning resource for students to deepen their conceptual understanding, it is possible that with greater exposure to educational training and CPD, she may have been able to adapt the study notes to supplement and enhance the use of textbooks. Her decision to use pre-packaged textbook slides that systematically presented all SAICA's required knowledge in preparation for the QE would have aligned well with the instructive, content-coverage role she felt compelled to adopt, given the contextual constraints she faced, as previously discussed.

5.1.6 Lecture-classroom practice

5.1.6.1 Introduction

Two themes that have emerged from Sue's teaching intentions and strategies discussed above, were the importance she placed on situating concepts and techniques in business decision-making contexts, and fostering active student participation during lectures. In her opinion, both strategies facilitated students' gaining the necessary understanding and application ability to be effective in the workplace. As observed, as will be discussed below, her use of concept questions, referred to earlier, was the primary method she employed to implement these strategies. Before discussing Sue's use of concept questions, the constraints she experienced, and her efforts more generally to integrate theory and practice and encourage student participation, an overview of how Sue typically conducted her lectures, as observed, will be given by way of contextual background.

5.1.6.2 Overview of observed lecture practice

As explained in Chapter Four, three lecture sessions of approximately two hours each on average were observed, during which four management accounting topics were addressed. Sue commenced each of her lectures on Monday mornings after conducting a 90-minute tutorial. Most of the 180 students registered for the AMAF module attended the observed lectures. The lecture venue, which accommodated 200 students, was flat with free-standing desks and chairs arranged in rows of approximately 10 desks facing the front. When conducting lectures, predominantly using PowerPoint slides, Sue typically faced the class and positioned herself at the front right-hand side behind a console that housed her laptop computer connected to an overhead projector (OHP). To her right was a large green chalkboard attached to the wall, and a desk and chair on a raised platform.

Sue arranged her lectures around the planned concept question for the day and described the structure she adopted as *"problem — presentation — solve problem"* (II 451–452). Lectures commenced with the *problem* phase, during which, with the concept question

projected on the screen and distributed to students, she would outline (taking approximately five minutes) the requirements of the question to be attempted later by students. Thereafter, she introduced the lecture topic for the day, giving an overview of what was to follow, and emphasising the topic's relevance to business decision making and how it linked to previous and future topics (also taking approximately five minutes).

During the *presentation* phase she methodically progressed through the PowerPoint slides, explaining principles and demonstrating their application using simple textbook-based examples. This phase lasted approximately 70 minutes, typically consisting of a 40-minute session before a 15–20 minute break that took place after approximately one hour of lecturing, followed by another 30 minutes or so of explanation. During this period students appeared to listen attentively, with many annotating their lecture outlines, which, as previously explained, were a copy of Sue's PowerPoint slides. It is possible that students' attentiveness could have been related to their need to prepare themselves for answering the concept question later in the lecture. Although this student activity could be argued to be a form of active engagement, Sue desired greater student participation, as explained previously, which was occasionally evident if students responded to questions she posed. These interactions, however, were mostly short-lived and were all initiated by Sue, who appeared to have difficulty in eliciting responses and sustaining plenary discussions. A similar pattern was evident during concept-question feedback sessions, which typically lasted 10 minutes.

Having explained principles and demonstrated their application, Sue initiated the *solve problem* phase, during which students attempted the concept question, either individually or collaborating with a peer (for approximately 10 minutes), while Sue walked among them answering their questions and also sometimes posing probing questions. These one-on-one interactions appeared to provide useful opportunities for guided meaning making, facilitated by Sue. Thereafter, positioned at the front, Sue attempted to discuss student answers to concept questions but, as was the case with other plenary discussions, found it difficult to sustain student participation, an issue discussed later. The average duration of the lectures observed was approximately two hours, including a break.

Sue's methods of contextualising concepts and techniques in business decision making will now be discussed, commencing with the catalysts for her use of concept questions and an analysis of their nature and purpose. Thereafter, instances of business contextualisation other than in concept questions will be discussed.

5.1.7 Context-embedded teaching and learning

5.1.7.1 Concept question catalysts: critical reflection and exposure to innovative teaching

Sue explained her thinking behind introducing concept questions into lectures:

> *There were two things — firstly in MAF300 tutorials they [the students] used to do a concept question when they did that exercise with Rosy*[5] *... based on what they'd just heard [in the current week's lecture] and they [Rosy and fellow consultants] said that it kind of helps to cement their understanding ... that when they were being taught they would realise that they were going to have to answer a question, so I thought ... well if it [the concept question] is right there in the context of the lecture surely that would work even better? ... And then also ... when we ... had the bad pass rate ... I couldn't believe that these people had sat in my lectures for a whole year and then come out and knew so little. And I thought there's got to be some way of making the lectures more effective, making them participate more ... And instead of understanding the work in the context of one scenario, understanding it in the context of solving a problem ... and then making them focus more on the lecture.* (II 458–459, 463–477) (Wood & Maistry, 2014, p. 224)

Sue identified two catalysts that prompted her to introduce concept questions into lectures, the first being her exposure to a tutorial intervention in the undergraduate MAF module, and the second the poor throughput in postgraduate AMAF. By modifying the

[5] Pseudonym of educational consultant contracted to improve effectiveness of accounting undergraduate tutorials.

use of concept questions, introducing them directly into lectures, Sue hoped to enhance their effectiveness given that the application of new knowledge and feedback would be more immediate than if delayed until tutorials (Wood & Maistry, 2014).

The second stimulus for introducing concept questions arose from her critical reflection on her lecturing effectiveness, prompted by students' low throughput, apparent poor grasp of principles and limited application ability, implying that these disappointing outcomes was related to their lack of engagement and participation during lectures (Wood & Maistry, 2014). In addition, in her opinion, students' understanding was too situation dependent instead of being linked to wider business problem-solving contexts. To address these concerns, she had introduced concept questions in lectures the previous year (2011).

As previously discussed, given that Sue had felt compelled to continue her instructivist lecturing style, following the previous unsuccessful attempt to introduce a more student-centred approach, she viewed concept questions as a means of moderating her teacher-centred instruction.

The importance of critical reflection and exposure to innovative teaching in initiating change in Sue's teaching practice is evident from her introduction of concept questions (Wood & Maistry, 2014). Perhaps, however, before she had drawn what would appear to be intuitive conclusions on the cause of her students' poor performance and an appropriate remedy, Sue could have approached the problem more systematically, for example by requesting peer reviews of her lectures, and conducting and analysing student interviews and evaluations. However, it is possible that she was unaware of the need for a more formal diagnosis, given her inadequate teacher training and CPD.

The nature and purpose of concept questions will now be further explored, drawing on Sue's introduction of a concept question, included in the VSR interview, at the start of the "Risk and Uncertainty" lecture.

5.1.7.2 Concept questions: problem-situated business examples to broaden understanding holistically

Facing the class at the front of the lecture theatre with the concept question projected onto the screen, Sue outlined the concept question and the requirements, as used in the "Risk and Uncertainty" lecture, (Appendix 5) that students would address later by commencing as follows:

> *Again, these lecture concept questions might seem quite straightforward; they're there to highlight one of the principles that we're going to be covering during the lecture.* (VSR 140–142)

A key characteristic of Sue's concept questions, formulated by her or sometimes adapted from the prescribed textbook, was that they were set in simple problem-solving contexts, emphasising key concepts and including topic-specific terminology for students to focus on and attempt to understand while she conducted the lecture. In this particular case, the problem presented was whether or not to accept a new project, given the possibility of four different outcomes. Students had to perform two calculations and then decide whether or not to introduce the new project.

Sue was asked to comment on her choice of the particular concepts (*expected value and probability of making a profit*) that she had chosen to highlight in the above question, given that there were others she could have chosen:

> *I don't know whether at the time — I can't really think. What I do think the question does, it demonstrates ... the whole principle of uncertainty and how you deal with it in decision-making. It's new to them ... because up till now when they've looked at a project they will have been given a single potential outcome. So, this does, I think, more than just only deal with expected values, it also shows ... that you can't have a single outcome prediction, ... you're demonstrating that there are four possible outcomes and that they are very different from each other.* (LVSR 241–246)

The fact that her concept question focus was to demonstrate a key principle in business decision making rather than on the elements that enabled someone to do so, suggests that she wanted her students to understand how the elements were integrated to address

the key issue. In other words, using a simplified business example she wanted to foster a holistic rather than a piecemeal understanding of the topic, thus encouraging deep SAL.

Her thinking in this regard was further evident in her response to a question concerning her rationale for situating concept questions in problem-solving business contexts:

> *When the marks were not so good I decided that the problem was that they don't understand the context, they don't understand why they're learning all these things. So I try to phrase the concept questions in terms of why, not just how do I do something but what problem does it answer?* (II 282–284) (Wood & Maistry, 2014, p. 226)

By situating concept questions in business decision-making contexts, Sue wanted to emphasise the purpose and relevance of the techniques — how the information derived impacted decision making. In her opinion, students' poor assessment performance was attributable to their partial understanding, which focused more on technique rather than on purpose and relevance (Wood & Maistry, 2014). By incorporating both aspects in concept questions, situated in a business context, her intention was for students to develop a broader as opposed to superficial understanding and hence, we can infer, improve their assessment performance.

5.1.7.3 Tension: restricted business contextualisation — the need for targeted CPD

Sue was asked during the VSR interview, in light of her emphasis on contextualising student learning in business practice, to comment on her preference for situating concept questions in simple, generalised scenarios rather than using actual business examples:

> *You can't do anything much more detailed. I suppose if you really are going to contextualise you might need to have a whole scenario, but that's not going to work in the context of a lecture, because firstly you wouldn't have the time and secondly then there would be a whole lot more information for them to absorb and carry forward during the lecture ... You need, I think, key terms they ... can look for during the course of the lecture.* (VSR 201–207)

Sue's strategy of situating lecture concept questions in simple business scenarios that focused on a few key principles and then escalating problem complexity and detail in tutorials was consistent with her approach of scaffolding students' learning incrementally and progressively. It is also possible that Sue's choice of simple scenario concept questions was influenced by her concern of being unable, in the limited lecture time available, to explain more complex issues in sufficient depth for meaningful learning to occur.

From her comments below, however, it would seem that Sue was aware that her decision to simplify concept questions may have diminished their potential to enhance understanding:

> *There certainly is a place for using real examples and I think where you can it probably sticks better.* (VSR 230–231)

We can infer from these comments that, in Sue's opinion, the value of contextualising principles in actual business examples was that it aided students' recall of underlying concepts and deepened their understanding. This would particularly have been the case if students had been able to relate the examples she introduced to their lived experiences. For example, during the "Risk and Uncertainty" lecture, the limitation of expected values in decision making was illustrated by contrasting the use of the Moses Mabhida soccer stadium[6] for regular weekly soccer matches with its use for a once-off event such as a music concert. Because this example involved an entity and activities well known to students, it is likely that they would have identified with it, thus helping to solidify the concepts in their minds and facilitate later recall. Although in the lectures observed Sue seldom introduced actual business illustrations, she frequently situated concepts and demonstrated techniques in simple, generalised business decision-making scenarios. While these general examples are likely to have helped students understand the relevance and implications of new knowledge, their ability to deepen understanding and facilitate recall may have been diminished to some extent.

As discussed earlier, Sue attributed her restricted real-life business contextualising to the pressures experienced in meeting SAICA's curriculum and examination

[6] Durban's iconic stadium built for and used during the 2010 Soccer World Cup competition.

requirements, which, combined with student unwillingness to take greater responsibility for their learning, compelled her to cover large volumes of content in lectures. It would seem that the underlying issue Sue faced was not so much the perceived contextual constraints but how to achieve her learner-centred intentions within these teaching restrictions. In this regard, some targeted CPD may have assisted her in dealing with these challenges, an issue discussed in Chapter Seven.

In conclusion, Sue's exposure to innovative teaching and critical reflection prompted her to introduce concept questions to broaden students' understanding holistically. Their setting, however, in highly simplified, generalised business scenarios as opposed to authentic real-life examples, would probably have limited students' depth of understanding and ability to recall principles. It is possible that appropriate CPD would have assisted Sue in coping with the perceived SAICA and other constraints that restricted her practice.

5.1.8 Fostering student participation in lecture discussions

5.1.8.1 Introduction

As discussed previously, Sue wanted her students to participate and interact more during lectures. As explained previously, she appeared to have difficulty in eliciting student responses and sustaining interactions in plenary discussions, issues she commented on during the VSR interview and which will now be discussed.

5.1.8.2 Restricted questioning technique indicative of the need for targeted CPD

Just before viewing a particular recorded teaching episode during the VSR interview, concerning the impact of differing risk attitudes in decision making, Sue was informed that the purpose of the joint viewing was to consider the manner in which she raised questions in lectures. Immediately (i.e. before watching the episode) she responded: *"Not very well because I never give them a chance to answer, I'm aware of that failing"* (LVSR 699–700). Sue's immediate acknowledgment of her limitation in this regard (i.e.

her tendency to ask questions rhetorically), confirmed in the observations, suggests this was an aspect of her practice she found particularly difficult to change, possibly because of inadequate teacher training and development. Her possible frustration in this regard may have been linked to her realisation that this practice restricted students' initial and ongoing active participation, which, as discussed previously, she sought to achieve.

Having viewed a portion of the above teaching episode during which she had difficulty eliciting responses to her questions, despite allowing students time to do so, Sue commented, unprompted:

> *It's because they don't know on what basis to make the decision, so maybe it's better to actually speak about risk first and then ask the question so that they make their decision in the context of their attitude towards risk.* (VSR 723–725)

As was the case with Dan, this and other examples during the VSR interview prompted Sue to reflect on her practice and suggest possible improvements, thus demonstrating the potential of this technique as a means of informal CPD, an issue that is discussed further in Chapter Seven.

In Sue's opinion, another contributing factor to students' unresponsiveness was their concern over giving incorrect answers, as her following comments indicate: *"... but it's not working* (i.e. her attempt to elicit responses from the class) *because ... they're nervous to make a mistake"* (VSR 734–735). She was implying that even if she had first explained the decision-making context before posing questions, she may not have received a better response because of students' concern over answering incorrectly. It is likely that the large-class context of 180 students contributed to the students' reluctance to answer and possibly expose their lack of understanding, an issue not evident in the one-on-one discussions between Sue and students when they attempted to answer concept questions. It would appear that Sue would have benefited from educational guidance on to how to foster student responsiveness in large classes.

Having drawn the researcher's attention again to her tendency for rhetorical questioning (VSR 751–752), Sue was asked if she thought her questioning technique was an aspect that needed development:

> *Maybe it's something you need to think more about, is there a benefit in doing it [posing questions to the class], because the fact is, it's difficult, it's difficult to get students to answer. I did use a little bit, particularly with the concept questions last year. I know Rosy and them had this thing, well, if you want people to respond and you can't get responses ... say anyone with a blue shirt, you're liable to be asked, or whatever, and I used that a bit last year and because it introduces a bit of humour you do kind of get some responses ... so I think discussion in the class is important, but years of finding it difficult to get any feedback has kind of — you just almost give up.* (VSR 755–763) (Wood & Maistry, 2014, p.229)

Sue acknowledged that her questioning technique was an aspect of her practice that warranted more attention but, given her difficulty in eliciting student responses and sustaining ongoing participation, she wondered if the resultant limited benefit justified her efforts. However, her reflections on the success of an innovative questioning technique prompted her to think more positively about the role of class discussions in student learning. Nevertheless, her ongoing difficulty over many years of trying to coax responses from students had led to her disillusionment (Wood & Maistry, 2014).

Although Sue's difficulty in eliciting student responses and sustaining plenary discussions was probably attributable to some extent to students' general reticence in large-class environments, it is likely that her PK in this regard was restricted owing to her limited teacher training and development. It is also likely that because she was more familiar with an instructive than participative lecturing approach, she found it easier to revert to her instructive style when faced with unresponsive students. Her comments above, however, concerning experimenting with a different questioning technique, and her introducing of concept questions, indicated a willingness and desire to facilitate greater student participation and strongly pointed to the need for targeted CPD to assist her in making the transition from an instructive to a more constructive teaching approach.

5.1.9 Conclusion

It would appear that a number of contextual factors constrained Sue from realising, to the desired extent, her specific learner-centred general teaching and lecturing intentions, which focused on enabling students to achieve their potential by adopting deep learning approaches to actively construct personal understanding and attain professional competence.

Sue expressed misgivings concerning SAICA's extensive curriculum and examination requirements, which, in her opinion, compelled her, to a certain extent, to "teach ... to an exam", as was evident in the pervasive influence of these constraints on her lecturing practices, e.g. the use of syllabus-bound learning resources, a content-intensive transmissive teaching strategy, and restricted contextualising of new knowledge, all of which were likely to discourage the adoption of deep SAL.

Her large-class lecturing environment and restricted questioning technique, a concentrated timetabling arrangement, and an apparent student unwillingness to assume greater learning responsibility all emerged as barriers to her implementing a learner-centred, interactive lecturing strategy. It would appear, however, that her limited teacher training and CPD impeded her from devising strategies to adapt to and manage these challenges and those imposed by SAICA, thus highlighting the need for targeted CPD.

Her initiation of an active learning method in lectures, in the form of concept questions, resulted from exposure to a teaching improvement initiative and critical reflection, thus highlighting their importance in facilitating change. In addition, the VSR interview provided a valuable informal means of CPD, during which Sue identified limitations in her teaching practice and suggested improvements.

5.2 PART B: SUE'S TUTORING PRACTICES

5.2.1 Introduction

Having discussed how various factors constrained Sue from implementing her desired learner-centred lecturing practices, in particular the pervasive influence of SAICA's requirements coupled with her restricted PK, we now turn our attention to analysing her tutoring practices. Part B commences with a brief overview of her tutorial context and classroom activities, which is then expanded upon, followed by a discussion of her tutorial intentions, strategies, learning materials and classroom practice. Thereafter, overall conclusions will be drawn.

5.2.1.1 Tutorial context and brief overview of activities

As was evident from the module study guide (AMAF Module Coordinator - WV, 2012a), weekly tutorials were held based on the previous week's lecture topic, with three hours of self-study assignments set for individual completion prior to tutorial sessions (TVSR 325–326). As will be discussed later, students had access to assignment suggested solutions at the time they prepared the tutorial assignments. The two principal activities coordinated by Sue during the three observed sessions were, firstly, small-group collaborative problem-solving exercises, colloquially referred to by her as "unseen questions" and lasting approximately 60 minutes, followed by instructor-led self-study assignment reviews during the last 30 minutes of each tutorial. As discussed in more detail later, the collaborative problem-solving material she used was sometimes drawn from a self-study assignment, and hence was not an unseen problem as such, while at other times a genuine unseen problem was introduced.

The afternoon tutorial sessions, to which 45 students were assigned and which I observed, commenced at approximately 13h30, following the two-hour lecture and 30 minute break, and ended at around 15h00.

Against this background Sue's tutoring intentions, strategies and materials introduced will now be discussed.

5.2.2 Tutorial intentions and overall strategy

5.2.2.1 Knowledge application for assessment: prioritising a learner-centred strategy

Sue explained the purpose of tutorials as follows:

> *So tutorials give them the opportunity to practise ... for their tests and exams and also learning how to ... take the principles from the lecture ... and from the books ... and actually apply them to sort of mini case study scenario types of situations ... They've got to learn how to write answers in exam situations ... not think well I'm doing it shorthand now, I'll do it properly when I get to the test.* (II 556–572 & TVSR 836–838)

Tutorials provided students with the opportunity, in preparation for assessment, to learn how to apply their knowledge, acquired during lectures and deepened through engaging with textbooks, to resolve problems contextualised in condensed business scenarios. In addition, Sue wanted them to simulate exam conditions when answering self-study tutorial assignments, and hence gain valuable experience in identifying key issues to be resolved, in harnessing appropriate knowledge and techniques to address those issues, and in presenting properly prepared answers in a time-constrained environment. Sue's considerable emphasis on assessment, probably driven by perceived SAICA QE performance pressures, may, however, contrary to her teaching intentions as discussed previously, have reinforced a strategic rather than deep SAL.

She went on to explain her role and intentions when conducting tutorials:

> *So, I think a tutorial is your place to be able to ... not only assess whether learning is taking place, but also ... to help them ... apply their knowledge.* (TVSR 838–840)

Consistent with her learner-centred teaching intentions discussed in Part A of this chapter, she thus saw herself as performing a supportive role, working alongside

students as they developed their understanding and competence. Further insight into how she viewed her supportive role and overall tutoring strategy is evident below:

> *I'm trying to get to the point where it's more about facilitating their discussion — so that whole unseen question ... and if we can get more of that I think it would be more beneficial ... we do still go through the questions that they've answered and try and highlight things that they might have found difficult.* (II 576–578)

Sue regarded her supportive role as being in transition, as she attempted to prioritise tutorial activities differently, placing greater emphasis on facilitating active student engagement through small-group collaborative learning and spending less time reviewing self-study assignments, during which time she focused on explaining possible problematic issues, but with little student interaction, as observed. Thus in both lectures and tutorials Sue desired greater student participation with the aim of improving their learning, as her comments concerning their role in tutorials suggest:

> *Well I think that has changed, with the unseen question. I think it's great. They are participating more ... discuss[ing] amongst themselves, explain[ing]. I think there's a lot of learning that goes on just in talking about the question and how to answer it.* (II 588, 592–593)

Through the use of collaborative learning, students were becoming more involved in tutorials, and were actively discussing, explaining and debating issues and approaches to reach a shared understanding of concepts and their application in problem solving. She decided to prioritise this activity, in preference to instructive assignment reviews, because in her opinion, we can infer, it better developed students' knowledge and proficiency for assessment purposes. For Sue, witnessing the learning gains achieved from this collaborative activity was most satisfying.

Thus, as was evident in discussing Sue's lecturing practice, her tutoring strategy was also in the process of transitioning from a more teacher- to learner-centred approach as she endeavoured to introduce greater levels of student engagement and participation to deepen student understanding and application ability in preparation for assessments. Her strong emphasis on assessment, however, probably driven by perceived SAICA QE performance pressures, may have encouraged students to adopt an instrumental,

strategic approach to learning, which is at odds with an inherent interest in a discipline, a characteristic of deep SAL.

The next section discusses the nature of the tutorial materials Sue introduced and the manner in which their selection supported her intentions, as well as the tensions she experienced in this regard.

5.2.3 Tutorial materials

The primary tutorial learning materials Sue used were self-study assignments and unseen questions, supplemented by additional practice questions and previous internal examination papers, all of which were supported by suggested solutions made available to students. These different learning resources will now be discussed.

5.2.3.1 Scaffolding application proficiency: progressively increasing problem-solving complexity

When selecting suitable self-study tutorial assignments, as her following comments indicate, Sue aimed to sequence the degree of difficulty and cognitive demand incrementally:

> *The tutorials are stepped in a way ... there are easier examples and then they're test/exam style answers.* (II 557–558)

Based on an analysis of self-study tutorial assignments (e.g. refer to Appendix 3), a mix of questions was used; some taken from the prescribed textbooks and others from past internal and external assessments. Assessment questions, which were sequenced last, tended to be longer than those selected from the textbook (approximately 60 minutes per assessment question compared to 30 minutes per textbook question), more information-intensive and of greater topic breadth, thus confirming Sue's preference for increasing assignment difficulty and complexity incrementally. Most questions were set in simulated business contexts and typically required students to use appropriate techniques to perform calculations, followed by a discussion of results, often requiring

recommendations. In addition, each week's study notes included additional practice questions for self-study purposes (e.g. Appendix 3), drawn from the same sources used for tutorial assignment questions. Further application opportunities were also afforded students through the provision of past internal examination papers together with suggested solutions (AMAF Module Coordinator - WV, 2012b).

Sue did not comment specifically on her rationale for sequencing the difficulty of tutorial questions as described above, but it is likely that her thinking would have been similar to what informed her decision to introduce simplified application examples in lectures, followed by more challenging scenarios in tutorials, i.e. to scaffold students' incremental and cumulative conceptual development and application proficiency, indicative of her learner-centred teaching intentions.

5.2.3.2 Resolving solution policy tensions: emphasising personal responsibility for learning

As indicated earlier, when students attempted self-study assignments they had access to suggested solutions, either contained in their prescribed textbooks or distributed at the start of the year. Sue was asked to comment on whether she saw advantages or disadvantages associated with this policy:

> *I don't know, the thing is you might find that if you don't give them the solutions they just don't attempt the questions at all ... there's a degree to which you've got to actually let them take responsibility for their own learning and I tell them in just about every tutorial ... that they completely waste any question when they look at the solution before they've attempted answering it* (II 641–645) *... they will understand the mechanics, but will they understand ... the thought process behind the development of an answer?* (LVSR 392–395)

Sue was somewhat unsure of the merits of students being able to access the suggested solutions at the time they attempted self-study assignments but wanted them to take responsibility for their own learning and use them, we can infer, for immediate feedback purposes to enhance their understanding and develop their problem solving and application ability. Sue's concern, however, that in the absence of suggested solutions students would not even attempt the questions, could have been related to her sense that when encountering difficulties, even with solutions to hand, they tended to give up:

> *There is a degree to which when they see the questions are difficult they disengage in their own studying.* (TVSR 36–37)

Students' perceived lack of perseverance when encountering complex problem solving may suggest that despite Sue's incremental scaffolding strategy, students' capacity to engage with more complex assignments was too restricted and hence they tended to disengage and, as discussed later, were ill-prepared for assignment reviews during tutorials. It would appear that Sue needed to diagnose the higher order cognitive skills and competencies students lacked, and so introduce appropriate interventions to develop those skills, as well as nurturing persistence in the face of challenging problems. It is possible, however, to some degree, that she had already diagnosed what skills and competencies were lacking, and attempted to address these through the collaborative learning activities and assignment reviews that occurred during tutorials. Judging, however, from students' ongoing limited engagement with self-study assignments, as indicated by Sue, it would seem that these strategies' effectiveness was somewhat restricted, possible reasons for which will be explored later.

In conclusion, it would appear that to resolve the tensions associated with making assignment solutions available before tutorials Sue frequently emphasised student responsibility in their usage. The ongoing tendency of students to disengage when faced with challenging assignments, may have indicated, however, their lack of readiness to address complex problem solving, and hence the need for further diagnosis to better understand the issues involved and the need to devise appropriate interventions.

5.2.3.3 Tensions in selecting unseen questions: finding ways to accommodate student expectations and meet overall tutorial objectives

This section focuses on the nature of the collaborative learning material that Sue selected for small-group, in-class tutorial work and the factors that influenced her decisions. Consistent with Sue's terminology, and for ease of reference, this material hereafter will be described as unseen questions, although, as was previously explained, at times it was drawn from self-study assignments and hence was not 'unseen'.

In the previous discussion of her role and that of students in tutorials, Sue emphasised the importance of small-group collaborative learning activities that enabled students to discuss and share their knowledge in developing a pooled understanding of issues. It thus stands to reason that a key consideration in her tutorial lesson planning was selecting a question that would foster collaborative learning and the exchange of ideas. This selection criterion can also be inferred by her comment below explaining how she prepared for tutorials:

> *I think the important thing with the tutorial is getting a good unseen question ... thinking about how to approach the discussion around that question ... what I want them to learn from that question.* (II 603–606)

In Sue's opinion, there were other key factors that determined the effectiveness of an unseen question, one of which was students' commitment to the activity, which would only emerge if they perceived the activity as addressing their needs:

> *Whether the class buys into it. And, I mean, if they don't see the value of it, then ... they don't engage it properly.* (TVSR 579–582)

Sue explained her above comment by repeating the arguments that some dissatisfied students had raised with her:

> *They're* [the unseen questions are] *not getting into the meat and they're not helping them* [students] *in answering their questions ... But I think once we used one of the tut questions that they'd struggled with as an unseen, then that changed their attitude a little bit.* (TVSR 802–806)

For some students the unseen questions were too simplistic and hence, in their opinion, neither assisted them in addressing difficulties they encountered in self-study assignments nor prepared them, we can infer, for more complex assessments. However, after Sue designed an unseen question around one of the more challenging self-study assignments, students became more supportive of the activity. Thus, in selecting suitable questions, Sue had to ensure that they were sufficiently challenging to motivate students' engagement.

She identified question length as another important consideration when selecting unseen questions:

> *I think also finding the right length of question, because you've got to have time for them to actually engage and have time for feedback without it taking over the whole class ... So, you know, maybe this is something we can learn from, like this one, the advantage of them having seen the question before.* (TVSR 582–586)

Concerning question length, Sue faced the challenge of finding a sufficiently complex question to motivate students but one that did not dominate the tutorial to the extent that there was no time to review self-study assignments. It occurred to her that the unseen question that was used in a tutorial episode included in the VSR interview was an example of the type of question that resolved the tension described above. The reason for its suitability was that it was drawn from a past SAICA QE and hence was one of the more complex, information-rich self-study assignments. However, because students were already familiar with the question, they had time to address one of its requirements and still have sufficient time for her to conduct self-study reviews.

She did, however, have some reservations about using an existing self-study assignment requirement as the ‘unseen’ question:

> *I think the unfortunate thing there, is that those who have really done it well to a degree they’re losing out ... they want their problems addressed, and yet now we’re going back a step and giving everybody an opportunity to catch up, more or less.* (TVSR 71–72, 74–75)

Sue’s student-centred, considerate attitude towards students was evident in her concern that students who had already addressed the question thoroughly, and who now wanted their unresolved queries addressed, had to revisit issues that they may already have understood. Her concern may also have extended to the issue of better prepared students becoming frustrated by constantly sharing their knowledge and insights with fellow group members, but gaining little in return. She did, however, point to the possible deepening of their understanding arising from explaining concepts in different ways to enable others to understand:

> *It’s also the good students, ... given the opportunity to explain it to somebody else, it just ... reinforces their understanding ... to explain themselves in different ways.* (TVSR 109–112)

Given her concerns discussed above, she also saw value in using completely unseen questions for small-group discussions:

> *And I think there is a place for a completely blind question ... maybe one needs to recognise that if you're giving them a blind question, you're going to have less time for discussing the homework.* (TVSR 605–610)

Apart from an unseen question providing a fresh challenge for better prepared students, its newness would simulate assessment conditions better than a 'seen' question, thereby affording small-group members the opportunity to jointly develop examination answering skills, which was one of Sue's tutorial intentions. A possible consequence of this decision though was that time for self-study reviews would be compromised, given the additional time required to complete a genuine unseen assignment. Sue seemed to imply, however, that the gains in developing assessment skills outweighed the above disadvantage.

Given the limited tutorial time available, Sue was suggesting that at times trade-offs had to be made between small-group collaborative work and self-study reviews. As she suggested below, in time postgraduate students who had been exposed to more learner-centred tutoring approaches at undergraduate level may be more receptive to their continuation, whereas previously there would have been resistance when their teacher-centred, transmissive expectations were not met:

> *I think this is where the new style of tutoring from second year up hopefully will change this mind-set that a tutorial is about the person standing up in front and telling us how to answer the questions.* (TVSR 814–817)

Thus in selecting suitable questions for small-group collaborative learning, Sue had to balance student expectations for sufficiently challenging activities with the need to allow sufficient time for assignment reviews. In addition, she also wanted students to develop assessment answering skills, which was better achieved using genuine unseen questions but which was more time consuming. She appeared to balance these conflicting demands by adopting a flexible approach to her selection of 'unseen' questions, as evident by her use of a self-study assignment in two of the three observed tutorial sessions and a completely unseen question for the other.

In conclusion, Sue's decisions concerning tutorial material selection to enable her students develop application proficiency and assessment-answering skills, appeared to have been driven by learner-centred considerations, as was evident by her progressive sequencing of self-study assignment complexity to scaffold skill development. In addition, faced with possible misuse of solution assignment material as opposed to its responsible use to foster deep learning, she resolved this tension by placing the responsibility for its appropriate use on students themselves, thus facilitating their independent learning and also perhaps encouraging in them a sense of responsibility. Similarly, her flexible sourcing of collaborative learning material demonstrated a desire to accommodate students' preferences while still attaining her tutorial objectives. What seemed evident, however, was that further diagnosis was required to better understand students' ongoing tendency to disengage when faced with challenging self-study assignments, despite, it would seem, Sue's tutorial strategies designed to address this problem.

Sue's tutorial classroom practice will now be discussed.

5.2.4 Tutorial classroom practice

As was discussed earlier and was observed, the two principal strategies Sue used to achieve her tutoring objectives were small-group, problem-solving collaborations and self-study assignment reviews. An overview of the observed tutorial activities will be presented by way of background to the more in-depth analysis of her practices in respect of these two principal activities.

5.2.4.1 Overview of observed tutorial activities

Sue's afternoon tutorial group was observed for a consecutive three-week period and, as indicated earlier, each session commenced at approximately 13h30, after a two-hour lecture and 30-minute break, and ended at about 15h00. As indicated in Chapter Four, all the topics addressed were management accounting related, being based on the previous week's lecture.

The tutorial venue was tiered and accommodated approximately 70 students in seven rows of 10 seats, with each row consisting of one long desktop behind which revolving seats, secured to the ground, were positioned. Gaps in between the rows afforded Sue the opportunity to circulate easily among students during the sessions during small-group collaborations. There were 45 students allocated to the observed group, most of whom attended the first and second tutorials observed, with fewer present in the third week, possibly because the first of four summative tests for the year was scheduled for the following week, and their absence was possibly indicative of the performance pressure students experienced.

At the front of the venue was a lectern on which Sue placed her tutorial material and next to her was a manually operated OHP that shared a screen with a data projector suspended from the roof in front of her. Next to the screen was a chalkboard.

Tutorials consisted of two distinct phases, the first hour being dominated by small-group problem solving followed by a 30-minute (approximately) self-study assignment review conducted by Sue. She commenced each tutorial by dealing with administrative matters (five minutes approximately) followed by introducing the collaborative learning activity, which in two sessions lasted a few minutes but on one occasion was longer, as Sue explained her justification for basing the activity on a self-study assignment drawn from a previous SAICA QE paper. Following the collaborative activity introduction, students arranged themselves in self-selected groups of between two and five, and in all sessions observed there was generally a high level of engagement among group members as they attempted the assignment, discussing, debating, and explaining issues among themselves. During this period (approximately 20 minutes) Sue wandered among the groups, randomly checking self-study assignment attempts completed prior to the tutorial session, attending to related student queries, and listening to and facilitating small-group discussions. When asked to assist small groups, instead of answering questions directly, she tended to offer hints to enable groups to advance the discussion, and then listened and guided as group members resolved issues among themselves. Her comments concerning her facilitative role and the benefits of small-group problem solving will be considered in more detail (section 5.2.5) in the context of an observed teaching episode.

Following small-group problem solving, a feedback session (approximately 25 minutes) was held, during which Sue invited groups to volunteer their suggestions concerning the question's requirements. Group representatives readily offered their points of view, with Sue sustaining the discussion by inviting other viewpoints, seeking further clarification when necessary, and summarising key points. In this way, she and the class collaborated in developing answers to the question's requirements.

Following the collaborative learning activity, the last 30 minutes (approximately) of the tutorial was used to review self-study assignments. During this time Sue, positioned at the front of the venue, conducted the review, concentrating on the more complex issues and common problems she anticipated students would experience, explaining the logic underlying the approach to the suggested solutions, highlighting important principles, and, at times, offering advice on examination technique. Seldom did she seek students' input and only occasionally did they raise issues for clarification, which she then answered directly. During this review period some students listened more attentively than others, at times annotating their suggested solutions.

Of the teaching resources available in the venue, Sue occasionally used the chalkboard to support her explanations.

The observations revealed a clear contrast between the two principal tutorial activities: collaborative learning and self-study assignment reviews. Whereas the former was characterised by Sue facilitating students' active participation and collaboration, during the latter Sue adopted an instructive teaching approach, during which students were generally less engaged and seldom interacted with Sue. These contrasting tutoring approaches will now be explored and discussed below.

5.2.5 Small-group collaborative learning

5.2.5.1 Episode selection and context

Sue's practices in respect of small-group collaborative learning will be explored using an extract of an episode that occurred during the third week's observation. This extract

was selected as it was representative of what was observed over the three tutorial sessions, and because it formed part of the VSR interview and hence elicited Sue's comments concerning this and similar episodes.

The small-group task that gave rise to the discussion episode below was drawn from one of the self-study assignments prescribed for that week, namely a past SAICA QE paper. The primary focus of all assignments that week addressed the topic of relevant costing and the past SAICA QE concerned a company that offered managerial development training at three locally situated sites. The head office, which was located at one of the larger sites, scheduled courses and managed marketing, finance and general administration The latest operating results disclosed that one of the sites, situated at Irene, had incurred a loss after allocating head office costs on the basis of proportional revenue, and hence a proposal was being considered either to close this site and redirect its business to a fellow site or outsource the operation altogether to a nearby university. One of the question's requirements was used for the small-group task, namely, to consider the financial effects of continuing to operate the loss-making Irene division unchanged or to close it down and transfer its business to a fellow operating division.

5.2.5.2 Small-group discussion episode concerning a possible saving in head office costs

The extract presented below occurred between the 26th and 29th minute of the tutorial and records the discussion among a group of four students, guided by Sue, as to whether or not there would be a saving of head office costs if the Irene division were closed and its operations were to be discontinued altogether and not transferred to another site. The verbatim transcript of the episode is shown in *italicised* text, and, where appropriate, the researcher's narration of Sue's and the students' activities, and explanatory notes, are shown bracketed in normal text.

Sue: (walking past, she could hear a group of four students debating something] *Okay, what numbers are you struggling with?* (While she listened, they continued discussing an issue among themselves, with two students, Students A and B below, seeming to hold a different view from the other two, Students C and D. However, much of the discussion, other than what is recorded below, was inaudible).

Student A: if there is no revenue, there will be no costs allocated

*Student C: head office costs? (*inaudible thereafter)

Student A: So in the absence of revenue, how are you going to allocate them (i.e. head office costs)?

Student C: But still they will go to another division. (Students B and C then discussed the issue but inaudibly).

Sue: (looking at Student C) *Ask that question again, you said: 'will there be a saving'?*

Student C: on head office costs?

Sue: ask them, will there be a saving on head office costs?

Students A and B: yes, there will be a saving, yes there will be a saving on head office costs.

Sue: are you sure of that, how come there's going to be a saving, where does it tell you that?

Student B: because it says that it is allocated on the basis of revenue.

Sue: it says the costs are allocated on the basis of revenue (Student B: yes), it doesn't say they are incurred on the basis of revenue.

Student C (looking at students A & B): *so the word allocate*, *so we are just apportioning it* - (Student D: then explained the issue, as observed, to Students A & B but inaudibly).

Sue: so remember if you read the whole question, you are answering this - there is a problem because the shareholders are unhappy or whatever, so you are looking from the perspective of the company as a whole, you are looking at one particular part of the company, but you are looking from the company as a whole. So you have to say to yourself, from the company as a whole is there a saving? What you're recording there may be under the heading of Irene, but is there a saving for the company as a whole or not, that's the question you're asking. So (looking at Student C) *that was a good question, that's why I picked up on it, the word saving, because* (looking at Students A and B) *you were talking about allocations all the time, you said nothing is going to be allocated and you are right, nothing is going to be allocated, but is there a saving? No, there is no saving, okay, so does that help, does that answer your question?*

Students A & B (nodding and smiling): *ya, ya.*

5.2.5.3 Guided meaning making facilitated by a small-group collaborative environment

With reference to the selected episode above, in lines 1–10 we see that Sue, having realised that the group of four students were debating some issue, asked them what it was and then just listened as Students A and C, each representing a different point of view, continued discussing the issue, i.e. whether or not the head office costs that had been allocated to the Irene division would be saved following its closure.

In lines 11–20 we see how Sue guided the discussion by identifying a key question that one of the students had raised and asking him to direct it again to the two students who held a different point of view (lines 11–13). This question, and her further probing, elicited their misunderstanding of the principle (lines 14–16), which she then corrected (lines 17–18) but without giving a detailed explanation. Her comments then appeared to prompt Students C and D to explain the principle to Students A & B more fully (lines 19–20).

Sue then summarised the critical considerations when determining if there would be a cost saving on the closure of a division (lines 21–26), affirmed the key question that Student C had asked (lines 26–27) and also checked if Students A and B, who originally misunderstood the principle, now understood it, which they enthusiastically confirmed (lines 28–31).

Sue commented on her role in the above episode:

> *Well, I think it's [my role is] important ... the reason why I would have sat back, obviously, is to allow the discussion to take place, because, as we said, the learning takes place in them arriving at these conclusions in arguing their point.* (TVSR 436–438)

In her opinion, her role in small-group discussions was important, a key aspect of which was facilitating student discussions, sometimes, as we saw in the above episode, by just listening to their interactions and not imposing her views, and thereby allowing students to express and debate different viewpoints as they collectively developed an understanding of issues. Two aspects that emerge from Sue's comments above concerning small-group collaborative tasks are her role in facilitating collaborative

learning, and also the nature of the interaction among students that contributes to their learning. Both of these aspects will be discussed below, commencing with Sue's enabling role as evident in the above episode and supplemented by her interview comments.

She elaborated on her strategy of allowing group discussion to flow freely rather than imposing her views:

> *I think obviously ... if the conclusion was wrong, it's your job then to try and put them right. But ... that's why I wanted the guy to ask the question again, I don't want to give them the answer, I want them to think it through and just maybe prompt them ... So, ... I'm impressed with myself here, because ... sometimes ... I ask the question and answer it, I think I said that in the lecture, you know, that it doesn't prompt discussion.* (TVSR 439–448)

By withholding her answer to the issue the students were debating and prompting them to continue their discussion, Sue was scaffolding their joint problem solving, allowing them to negotiate a deep understanding of the issue and also providing them with an opportunity to develop critical thinking and communication skills, something that is discussed more fully below.

It is possible that Sue was less inclined to adopt an instructive role in a small-group tutorial setting than was the case in plenary lectures, because students more readily interacted among themselves and with her, and so she had no difficulty encouraging their continued discussion, as was evident in the above episode.

Sue explained further, based on her experience, that her facilitative role in small-group discussions was more effective in identifying student problems than was the case if she adopted a more instructive approach:

> *You can try and sort of drag it out from the front, but you'll get more quality discussion if you just allow them to talk amongst themselves and then you can walk around ... overhear and ... pick up where the issues are ... so it sort of gets the discussion flowing in a more safe way in a little group.* (TVSR 129–134)

By circulating among small groups and listening to their conversations, as evident in the above episode, Sue gained a better understanding of students' difficulties than when she

attempted to elicit their misunderstandings in plenary discussions, conducted from the front. She attributed students' willingness to disclose conceptual problems more readily in small groups to it being a safer environment than a whole class setting.

Similarly, her presence among students prompted them to raise many more issues with her than when she positioned herself at the front of the venue:

> *If you stand in the front, then even though they might have a question, you get far more questions from the groups if you're circulating amongst them.* (TVSR 391–394)

Again it is likely that students' greater readiness to raise issues with Sue directly was their relative sense of security in small, self-selected groups, compared with a plenary class situation. What probably also contributed to the students' willingness to engage with Sue was perhaps a diminishing of a possible perceived power differential between them and her, which would probably have been more noticeable with her positioned more remotely at the front instead of among them.

In the same way that Sue guided individual groups to discuss and reach an understanding of issues themselves, she followed a similar approach in plenary feedback sessions by inviting groups to volunteer their suggestions and sustaining discussion by inviting other viewpoints and encouraging debate. As was observed, and as Sue confirmed below, students readily participated during these feedback sessions:

> *Also I allow them to choose their own groups ... So, they are safe ... to express their views and then somebody actually has to feed it back and often other people will talk, even though it's not their turn, because it kind of makes the environment a little friendlier, I think.* (TVSR 134–137)

As indicated above, students readily volunteered their group opinions, sometimes unprompted, and this seemed to create an atmosphere that encouraged participation, with Sue, who in one instance commented: *"Gosh it's a free for all"* (week 1 observation, 28.5 minutes). It is possible that the earlier active participation that occurred in small-group discussions created a momentum that carried forward into feedback sessions, with students' willingness to continue participating encouraging Sue to sustain class discussions rather than explain issues herself.

Thus it would appear that the relative safety of small peer groups, compared with a plenary lecture environment, facilitated a higher level of interaction both among students and with Sue, which not only encouraged her to guide rather than resolve groups' conceptual problems, but also enabled her, by circulating among students, to better identify and understand issues. Similarly, it would seem that this high level of student interaction in small-group discussions stimulated students to continue participating in plenary feedback sessions as Sue guided their meaning making.

5.2.5.4 Collaborative learning facilitates engagement and co-construction of deep understanding

Having considered Sue's role in guiding small-group discussion and feedback to facilitate learning, we now turn our attention to the manner in which small-group discussions fostered conceptual understanding.

As already discussed, in Sue's opinion, small-group discussions afforded students the opportunity to express and debate different viewpoints, thereby enabling them to collectively develop their understanding of issues. She elaborated this point during the VSR interview, after she had watched a similar episode to the one presented above, involving the same group of students debating another issue related to the closure of the Irene training site:

> *They've gone through the logic of arriving at that conclusion themselves, they've even debated it ... you're way more likely to have an understanding, it's not even remembering, ... so that they can explain it to somebody else and it becomes part of their understanding of what they know ... because I think a lot of MAF is logic.* (TVSR 354–361)

In Sue's opinion, small-group collaborations that involved grappling with problems, sharing understandings, and debating and resolving different viewpoints to reach a shared understanding was much more likely than plenary assignment reviews, as will be discussed below, to develop the kind of deep understanding that would enable students to explain issues in their own words rather than memorising others' explanations. In addition, given the concept-based nature of MAF, as discussed in the lecture case, it was

important that students internalised their understanding, so that, we can infer, they could transfer and apply that understanding to the many varied business contexts they were likely to encounter in assessments and the workplace.

Sue went on to explain why she thought small-group collaborative discussion, followed by plenary feedback, was a more effective teaching and learning strategy for the self-study assignment discussed above than her instructive review approach adopted in previous years:

> *I think experience of the problems for themselves is so important, as opposed to me telling them what the problems are ... I've been doing that every year and it's not sinking in, whereas actually here I think the whole understanding of what the problems were is probably far greater than what it has been in the past.* (TVSR 563–567)

In Sue's opinion, despite previously instructively reviewing this self-study assignment by drawing students' attention to commonly encountered problems and explaining their resolution, the level of student understanding was superficial. In the year the research was conducted, however, she changed her strategy and used the question as the basis for small-group discussion, followed by plenary feedback. In her view, this more collaborative approach enabled students to achieve a much deeper level of understanding than previously had been the case. As discussed previously, Sue attributed their improved understanding to collaborative engagement as they co-constructed meaning for themselves, facilitated by her, rather than trying to appropriate her understanding.

As suggested by Sue below, however, a contributing factor in students' poor understanding of issues during review sessions may have been their inadequate preparation of and engagement with self-study assignments. Hence, not having properly applied their minds to the issues, they were unable to relate to or follow her explanations:

> *And the reason I think that happens is because when I ... explain it in the tutorial, if you haven't already attempted it and experienced the problem for yourself, you're not really listening, or can't really understand what the problem is.* (TVSR 170–173)

As discussed earlier, when considering Sue's solution distribution policy, in her opinion when students encountered complex self-study assignments involving issues they were unable to resolve, they tended to disengage, which would explain their inadequate preparation prior to tutorial sessions.

Sue's experience of the relative effectiveness of collaborative learning compared to instructivist reviews to foster deep understanding, as discussed above, would explain her decision to prioritise the former teaching and learning tutorial strategy and confirms the key role of critical reflection in improving teaching practice. Despite collaborative learning enabling the achievement of deeper understanding, Sue still regarded self-assignment reviews as fulfilling an important role, as discussed in section 5.2.6.

5.2.5.5 Developing generic skills through collaborative learning

Sue was also asked to comment on whether she thought the collaborative discussions followed by plenary feedback contributed towards addressing SAICA's requirement that accredited programmes develop students' pervasive qualities and skills:

> *Ja, I think the whole idea of group work ... electing a leader, then afterwards ... somebody will have to feedback, it [group work] makes them more confident at being able to share ... how you work in a group, how you resolve differences ... I think it's key in addressing the pervasive skills.* (TVSR 117–124)

In Sue's opinion, the small-group collaborative learning activities contributed significantly to developing the kind of pervasive or generic skills students would need to exercise in their professional careers. The group work and subsequent feedback, as evident in the episode discussed above as well as in other observations, afforded them the opportunity to gain leadership experience, develop communication, interpersonal and critical thinking skills as they debated different opinions, resolved differences and reached consensus. In this way, Sue explained, deeper conceptual understanding would enable them to produce well-reasoned, as opposed to memorised, assessment answers:

> *And I think ... it should aid their theoretical answers in a test, because although they're doing it verbally, they're learning how to express themselves and how to explain something ... not just to regurgitate.* (TVSR 548–551)

The development of interpersonal skills and the deepening of conceptual understanding may, however, have been more limited for smaller groups of two or three members than the larger groups of four to five, given the importance of sharing, debating and reconciling different opinions. Sue may have reasoned, however, that allowing self-selected groups was likely to be more conducive to an open discussion and exchange of ideas than if she allocated students to similar sized groups, requiring students to interact with others who were not their close associates and hence possibly restricting discussion. It is possible that Sue's lack of exposure to educational training and CPD hindered her from devising ways to better manage these tensions.

In conclusion, the relative safety of small peer groups, compared to a plenary lecture environment, facilitated a higher level of interaction both among students and with Sue, which encouraged her to guide and sustain their meaning making. In addition, the collaborative learning context afforded students the opportunity to engage more thoroughly in problem-solving assignments than was possible during assignment reviews, in that it enabled them to pool their knowledge, debate different viewpoints and construct a common understanding of issues. In this way, students' understanding was deepened while they developed important generic skills.

5.2.6 Self-study assignment reviews: direct instruction

As previously discussed, Sue allocated more time to small-group collaborative learning (approximately 50 minutes) than to self-study reviews (approximately 30 minutes), and her reason for doing so was that in her opinion the quality of learning students derived from the former activity was superior to the latter. However, for reasons that will be explained below, she regarded reviews as worthwhile and thus persisted with this activity.

5.2.6.1 Emphasising principles and process above content to facilitate knowledge transfer

In discussing her tutoring role in respect of self-study reviews, Sue commented:

> *We do still go through the questions that they've answered and try and highlight things that they might have found difficult. And even that, as I say I try to*

> *contextualise with what I've seen ... and how they're doing it wrong as opposed to going step-by-step through every question.* (II 578–580)

Although Sue focused her reviews on those issues that she anticipated students would find problematic, her emphasis was not so much on each solution's detailed calculations but more on process. She drew attention to the typical incorrect approaches she was aware they had adopted, probably from her checking of self-study assignments or from student consultations, and then guided them through the correct approach.

During the lecture VSR, Sue gave further insight from which we can infer her reasoning for emphasising process over content:

> *I think that they go to the solution and they can understand the calculations, the mechanics ... but what they can't get is ... why were those steps followed in arriving at the answer.* (LVSR 386–389)

In Sue's opinion, whereas students could follow the application of techniques in solutions, a common problem they encountered was their inability to understand the underlying thought process and logical development of answers, and hence this was a key focus of her self-study reviews, as observed. Students' weakness in this regard suggested a superficial rather than a deep conceptual understanding and Sue suggested that a possible contributory factor may have been their inappropriate use of self-study solutions:

> *That's one of the problems with them ... using solutions too freely in trying their tutorials.* (LVSR 389–390)

However, as discussed earlier, she did not wish to disadvantage diligent students by withholding solutions until the tutorial session, and instead had placed the responsibility on students to use solutions appropriately.

From her review approach, we can infer that Sue saw little value in reviewing solutions' detailed calculations unless students first understood the logical framework that explained the development of the answer. Faced with similar problems in assessments or the workplace, but in different contexts, she wanted students to be able to transfer and apply their knowledge of common principles and processes in resolving those problems. By emphasising a thorough understanding of principles and logical problem-

solving processes, before concentrating on detailed content, Sue was encouraging a deep SAL, which was particularly important given the concept-based nature of MAF, as discussed previously.

5.2.6.2 Constrained deep learning opportunity: VSR-prompted remedy

The same self-study review episode referred to and discussed above continued to be viewed as part of the VSR interview and, having established the principles and processes to follow in resolving one of the assignment's requirements, Sue explained the logical development of the solution in accordance with those principles. In the course of doing so, she asked the class a question, and, because there was no response, commented, *"I see you're all falling asleep"* (TVSR 735), after which she repeated the question and answered it herself, as there was still no response. Sue, in explaining students' unresponsiveness, commented:

> *This is my big concern with approaching questions in this way ... the old fashioned approach where you stand in the front and you just go through the problem, because unless they've really tried it themselves, a lot of what you're saying is just going right over their heads.* (TVSR 741–753)

Viewing the video-recorded incident of students' unresponsiveness brought into sharp focus a concern of Sue's, namely that her conventional instructive style of conducting reviews was of little value unless students had properly engaged with the self-study material before tutorials. As discussed earlier, students who failed to do so would either be unaware of or only superficially understand the issues Sue was addressing and hence, being unable to follow her explanations, would probably lose interest. Sue thus continued:

> *So, it's finding the right balance ... what they gained now in this question* [through collaborative learning]*, they've kind of lost in this question* [Sue's self-study review]*, because they won't have understood it at the same level as what they did there. And yet I think doing this* [self-study review] *would be very beneficial for them, because it would really reinforce their understanding of the incremental versus the total approach.* (TVSR 757–759)

She contrasted students' deep understanding developed during the collaborative learning activity, discussed previously, with their superficial understanding of issues derived from her review of one of the self-assignment exercises, referred to above. Nevertheless, in her opinion, assuming (we can infer) that students had thoroughly engaged with the assignment beforehand, there was significant value to be gained from the review, as it would have solidified their understanding of two alternative problem-solving approaches that could have been applied in this specific scenario.

She thus experienced a tension concerning the allocation of tutorial time between small-group collaborative learning and self-study reviews, since both strategies had a role to play in facilitating student understanding.

It would appear that a key challenge Sue faced was how to motivate and equip students to thoroughly engage with self-study assignments and so come prepared to discuss and resolve any problems they had encountered when she conducted her reviews. As discussed previously, she may have attempted to remedy this situation by her use of collaborative-learning activities to deepen engagement and understanding and instructive reviews to demonstrate problem-solving approaches. Nevertheless, these initiatives appeared insufficient in developing the necessary skills and motivation, possibly related to contextual factors explored later.

In light of Sue's concerns expressed above at the comparative ineffectiveness, as viewed in the VSR episodes, of her instructive self-study review compared with collaborative learning, she was asked to comment on the merits of constructing another small-group collaborative learning exercise around the reviewed self-study assignment:

> *I think it's the time ... if I do that, then I cover nothing else. So, it's like now we've spent a lot of time on that one [the previous collaborative exercise], now let's pick up on the issues ... in the other questions.* (TVSR 765–769)

Although we can infer that Sue recognised the comparative learning benefit for unprepared students of addressing this self-study assignment as a small-group, collaborative activity, to do so would result in her not being able to review key issues in other assignments, owing to time constraints.

Sue's decision to limit small-group collaborative work and allow time for self-study reviews may have been taken to avoid disadvantaging diligent students who had come expecting her, during reviews, to address challenging problems they had encountered and to share her insights into key issues. They may well have been disgruntled if, at the expense of curtailing reviews, they had been expected to participate in further small-group work discussing issues they had already mastered. Thus, within the time constraints Sue faced, it appears that she had made a strategic decision to incorporate both types of learning activities, both small-group collaborations and direct-instruction assignment reviews. While the former afforded students the opportunity to co-construct meaning through guided discussion and problem solving, the latter allowed Sue to target specific key issues in a number of questions, thus deepening student understanding in a broader range of areas than was possible with small-group learning.

However, it appears that some contextual factors may have negatively impacted on the effectiveness of the assignment reviews. Sue commented:

> *And, I mean, this tutorial, as you can see had gone really well up till then* [the commencement of the self-study instructive reviews], *so it might just be ... they were exhausted ... it's like we've had the lecture, they have really engaged well on one question* [the collaborative learning exercise], *they just want to go home now.* (TVSR 791–794)

By the time the self-study reviews commenced, students had already attended a two-hour lecture and had constructively engaged collaboratively for an hour. Sue thus attributed their reticence to possible exhaustion and a desire to leave.

As previously discussed, the module's timetable concentrated lectures and tutorials consecutively on the same day, which may not have been conducive to maintaining students' concentration and interest for such an extended period. It is also possible that Sue's continuous review explanations without any verbal interaction with students, who were probably tired, contributed to their waning concentration levels and hence unresponsiveness. Perhaps Sue chose not to engage in discussion up to that point because she sensed their tiredness and desire to leave, but wanted to complete her review and address all key issues she had identified beforehand.

Thus, factors that may have contributed to students' limited learning during assignment reviews was their inadequate preparation beforehand, their timetable-related tiredness and Sue's instructive review style that was not find sufficiently engaging. However, Sue's suggestion of a way to alleviate time pressures she experienced may have addressed these limitations to some extent:

> *Probably where you could make better use of the half-hour* [for assignment reviews] *is if one established upfront ... that some of the questions don't need to be dealt with at all ... if you've got a problem come and see me. ... I tend to actually refer, even if it's just minimally, to every question.* (TVSR 865–868)

To enable her to better manage time constraints that may have restricted her engagement with and stimulation of students, Sue suggested that reviews be addressed more selectively, excluding those she deemed less challenging and placing the onus on students to consult her on these if necessary, and, we can infer, use the additional time to comprehensively address the more complex assignments and perhaps introduce more variety in the way she conducted the reviews.

As evident from the above example, it would appear that the VSR interview format provided an effective means for Sue to reflect on her classroom practice and identify aspects that were hindering student learning, and, through discussions with a trusted peer, suggest possible solutions. Thus, conducting CPD in this manner could prove a powerful means for assisting lecturers in improving their practice, a possibility that will be discussed further in Chapter Six.

To conclude, Sue experienced a tension in deciding how best to use the limited tutorial time to accommodate students' varying levels of engagement intensity when attempting self-study assignments. While those whose engagement was less intense would have benefited to a greater extent by discussing more assignments in small groups, those who had thoroughly engaged with assignments may have become frustrated with this approach because time constraints would have curtailed assignment reviews, possibly resulting in students' queries remaining unanswered and denying them the opportunity to learn from Sue's demonstration of alternative problem-solving approaches.

Sue resolved this tension by including in tutorials both collaborative learning and assignment reviews, but prioritising the former owing to, in her opinion, its superiority

in facilitating student learning. The effectiveness, however, of her assignment reviews appeared to have been compromised by inadequate student preparation, a timetable that was too concentrated, and her instructive review approach that appeared somewhat restricted, possibly attributable to time pressures. The VSR interview process, however, prompted her to critically reflect on these tensions and suggest a possible remedy.

5.2.7 Conclusion

Conclusions will be drawn concerning Sue's tutorial practices discussed above, followed by a comparison with her lecturing practices.

5.2.7.1 Tutoring practices

Sue's learner-centred tutoring intention was to support her students in developing application proficiency for assessment, guided by her strategies, which were in transition as she negotiated a number of constraints to most effectively utilise the limited tutorial time. She decided to prioritise small-group collaborative learning over instructive self-assignment reviews as her experience was that the former better facilitated deep learning through students' active, shared participation in meaning making. This activity also enabled students to develop important generic skills.

Sue also saw value in retaining her self-study assignment reviews, which allowed her to address broader issues than the more focused collaborative learning activities and demonstrate problem-solving processes. A particular challenge she faced, however, was finding ways to accommodate students' variable engagement intensity when attempting self-study assignments. Underprepared students would probably have benefited more from further collaborative learning but at the cost of curtailing assignment reviews, which would likely have frustrated the better prepared students. She thus decided to include both activities in tutorial sessions.

A concentrated timetable and her highly instructive assignment reviews contributed to poor student engagement during the review period. The VSR interview process,

however, enabled her to critically reflect on these issues and prompted her to suggest a remedy for better managing limited time constraints.

A possible consequence, however, of her strong emphasis on summative assessment, probably driven by SAICA's QE requirements, was the likely encouragement of a strategic rather than deep SAL.

5.2.7.2 Lecturing and tutoring practices compared

A number of common themes emerged from the above discussion of Sue's lecturing and tutoring practices. Firstly, it would appear that various contextual factors constrained Sue from realising, to the desired extent, her learner-centred teaching intentions, which focused on enabling students to achieve their potential by adopting deep SAL to actively construct personal understanding and attain professional competence. Consequently, her teaching practices were in transition as she negotiated a number of barriers to implementing more learner-centred strategies, focused on engaging students more actively in lectures and tutorials.

A pervasive restrictive influence she experienced was SAICA's extensive curriculum requirements and associated QE, which, owing to time and performance pressures, compelled her to adopt a content-intensive, transmissive lecturing style and a strong assessment focus in tutorials, both of which have been shown to be associated with surface and strategic, rather than deep SAL. Other common constraints she encountered were student reluctance to engage with learning materials thoroughly and a highly concentrated timetabling structure that restricted lecture discussion and attentiveness during tutorial reviews.

A noticeable difference observed, however, was the significantly higher level of active student participation in tutorials than in lectures, attributable to the collaborative learning activity prioritised during tutorials as well as the smaller-class context that encouraged student responsiveness and interaction. There was evidence in both lectures and tutorial assignment reviews that Sue's instructive teaching practice, combined with restricted questioning techniques, hindered class participation, and, in light of her limited formal teacher training and development, pointed to the need for targeted CPD

to assist her in managing the constraints she faced. In this regard, the VSR interview technique proved to be a valuable means of stimulating Sue to critically reflect on and suggest improvements to her practice.

Having analysed and interpreted Sue's lecturing and tutoring practices, Dan's, teaching practices will now be analysed in Chapter Six.

CHAPTER 6
DAN'S TEACHING PRACTICES

6.1 PART A: LECTURING CONTEXT

6.1.1 Introduction

Following on from Chapter Five's discussion of the constraints and facilitators Sue experienced in her attempt to adopt more learner-centred practices in lectures and tutorials, Dan's AMAF teaching practices will now be considered, adopting a similar structure as was used for Sue's case. Dan's brief biography and teaching commitment overview, his broad teaching aims and strategies, and his lecturing practices specifically, will be discussed in Part A, followed by his tutoring practices in Part B. The chapter will conclude with a comparison of his practice in these two different teaching contexts.

6.1.1.1 Brief biography and teaching commitment overview

At the time the research was conducted, Dan was a professor with 17 years academic experience in MAF, all of which time he had been based at the PMB campus of UKZN. He held a Master's in Accounting degree from UKZN and was a professionally qualified CA(SA) and ACMA. His non-academic work experience comprised four years as an articled clerk with a large accounting practice, as well as his current position as a non-executive director of a large state-owned water utility, based in KwaZulu-Natal. He indicated that he had not received any formal teacher training or teaching-related CPD.

He was the AMAF module coordinator for PMB, and the sole lecturer and tutor for this module comprising 60 students, which was structured similarly to the equivalent module on the WV campus. As was the case at WV, the entire week's teaching time was scheduled on one day, a Tuesday at PMB, commencing with a double tutorial of 1½ hours (7h45–9h25, including a 10-minute break), followed by a triple lecture of 2¼ hours (9h35–12h10, including 20 minutes break), and finally a double, 1½ hour tutorial

(12h20–14h00, including a 10-minute break). From my observations, most students appeared to attend the morning tutorial. As discussed in Sue's case, Dan shared the AMAF assessment and marking responsibilities with Sue and the researcher.

The discussion of his teaching practices will commence with his teaching intentions as evident in his conceptions, more broadly, of a university and specifically MAF education.

6.1.2 Educational aims and MAF teaching intentions

6.1.2.1 Generic skill development: perceived SAICA curriculum narrowness

When questioned on his view of the purpose of university education, Dan replied:

> *I think the correct answer is basically to stimulate the mind, to get you thinking about different challenges that you are going to be faced with out there. So, problem solving, I think that's what it should really be, is how to build or develop problem solving skills in the students.* (II 82–84)

By prefacing his response in terms of what he thought the appropriate answer should be, Dan was perhaps pointing to the possibility that in his context as an educator on UKZN's SAICA-accredited programme, it was not possible to realise his conceptions of a university education. In his view a university education should be broad in nature, exposing students to a wide range of issues they were likely to encounter in life and equipping them with generic skills to recognise and think critically about these issues in seeking to resolve them creatively. However, as can be inferred from his comments below, his perception was that a university education for aspiring CAs, guided by SAICA's curriculum requirements, perhaps required a narrower focus from broad generic skill development to equipping students specifically to become highly proficient accounting professionals.

> *But obviously, you know, we're training people to be accountants, so perhaps our focus is narrower and I think students end up being expert in that particular narrow field of accounting*. (II 86–87)

As explained below, however, he had some misgivings about this narrower focus:

> *But if you actually go out there into the business world ... you need to demonstrate a broader range of skills, you need to be able to deal with people ... to make strategic decisions. So, it goes beyond just accounting and I think maybe that's where we fall short a bit in developing those all-round business skills.* (II 87–90)

He thus thought that the university's accounting programme was to some extent perhaps failing to develop students' broader, generic business skills and hence reduce their effectiveness, and, as discussed above, he inferred that this shortcoming was attributable to SAICA's narrow mandate to train students to become CAs, with highly developed technical skills.

Dan's apparent lack of awareness that SAICA's CF (2010) had broadened its curriculum, as discussed in Chapter One, to include the development of the type of generic skills he referred to, possibly indicates his and, more broadly, the MAF section's lack of engagement with SAICA's revised curriculum and how best to accommodate its changes.

As discussed below, Dan perceived further constraints associated with SAICA's curriculum.

6.1.2.2 Authentic problem solving: Perceived SAICA time constraints and restricted critical reflection

In response to a question concerning the purpose of MAF education, Dan responded:

> *I think again it's also problem solving and decision making, but the purpose should actually be firstly how to assemble the information, because I think ... our approach is ... you have a question that gives you all the information and then*

> *we tell the student manipulate this information to arrive at an answer, but it's not going to be like that when you go out there ... you are the management accountant, how are you actually going to compile that information, that's a really tough one ... how do you bring that into the university environment?* (II 104–108)

While highlighting again the importance of equipping students with problem-solving and decision-making skills, Dan's conception of MAF education included exposure to the practical realities and difficulties involved in performing these functions in the workplace. The MAF curriculum, however, with its neatly packaged problem-solving assignments and assessments, did not expose students to the workplace reality of unstructured decision-making and ambiguity which demanded critical thinking and creative problem solving. Consistent with other accounting educators' proposals for broadening accounting curricula (Helliar, 2013; O'Connell et al, 2015; Wilkerson, 2010), Dan did however, suggest the kind of challenging authentic work place activity that would enable students to develop these skills:

> *I think a project where they maybe link up with some company and do a little exercise on analysing the costs ... So, give them a practical project to go and do, that would certainly shake them up.* (II 114–116)

When asked if there was any reason why a project of this nature could not be introduced, Dan replied:

> *I think there are two issues ... the first issue is the syllabus is just so vast, you know, the SAICA requirements just place such demands from a theoretical perspective that there isn't really the time to get the students to go and do something like that. And then the other issue, of course, is, are you going to find willing firms out there that are going to allow all these students nosing around their data ... which is confidential?* (II 118–121)

The first barrier Dan identified was time constraints imposed by the need to address SAICA's extensive curriculum. Secondly, due to confidentiality concerns, he doubted that companies would be willing to accommodate projects of this nature. Nevertheless, his comments below suggest that with sufficient thought and discussion, MAF academics collectively would be able to identify some suitable practical activity that

could be accommodated within the time-constrained curriculum, for example a computer-based simulation:

> *I don't know, maybe some sort of a computer simulation ... I'm sure if we applied our minds to it ... that might work.* (II 121–122)

Thus, although Dan perceived that SAICA's curriculum-related time constraints were restricting accounting students' practical business exposure and generic skill development, with sufficient thought and application workable remedies were considered possible.

The fact that Dan was able, on reflection, to suggest a possible remedy to the time constraints that restricted him from exposing his students to practical work realities, raises questions about a teaching context that did not appear to promote critical reflection. Contributing factors in this regard could possibly have been inadequate discussion within the MAF section on the common challenges faced, and his lack of teacher training and CPD.

As discussed below, Dan also perceived SAICA's QE as constraining his teaching intentions.

6.1.2.3 Preparing for SAICA's QE: dominant teaching and learning influence

In commenting on the influence of SAICA's QE on his teaching, Dan stated:

> *If you're teaching at an honours level, you know, most of these students are there because they want to firstly get to write the QE and then secondly to pass it. So, I don't know, rightly or wrongly, a lot of the emphasis is on what could be in the QE and how you need to prepare for it.* (II 77–79) (Wood & Maistry, 2014, p. 212)

"From his students' perspective, because they were in their final year of university studies, the prospect of gaining entry to and passing the QE was that much more pressing than it was in earlier years of their degree. For most of them this was their overriding objective ..." (Wood & Maistry, 2014, p. 212), and hence it is likely that,

consistent with other studies in similar contexts, his students would have been strategic learners (Anthony, 2013; Barac, 2012). To accommodate his students' expectations, and we can infer, meet SAICA's QE performance accreditation requirements discussed in Chapter One, Dan felt obliged to closely monitor trends and developments in the QE (Wood & Maistry, 2014). As is discussed below, SAICA's QE was a significant influence on Dan's practice in respect of lecture, tutorial and assessment content, as well as the methods and strategies he employed in the classroom. From his comments above though, he was not convinced of the merits of this situation, and the nature of his concerns will become evident in the section that follows.

In conclusion, Dan perceived SAICA's curriculum and QE requirements as significant constraints on his teaching intentions and practices. In his opinion, SAICA's curriculum was too narrowly focused on developing accounting-specific technical rather than more generic business skills. Likewise, addressing SAICA's extensive content requirements left little time for exposing students to the practical realities and difficulties encountered in business decision making. Given, however, the changes that SAICA had implemented to broaden its curriculum requirements (SAICA, 2010) and Dan's suggestion on how to introduce a business-simulation activity, it would appear that his engagement with SAICA's curriculum changes, and the extent of his critical reflection on the teaching and learning challenges he faced, was somewhat restricted. Possible influencing factors may have included inadequate discussion of these issues in the MAF section or his lack of teacher training and CPD.

Having analysed Dan's university and MAF education conceptions and apparent constraints, his overarching AMAF teaching strategy will now be discussed.

6.1.3 AMAF teaching strategy to enable application proficiency

6.1.3.1 Scaffolding learning incrementally and cumulatively

In reply to a question as to why students found MAF difficult, Dan responded:

> *I think you're testing their ability to think in different ways ... if you compare it to Tax, there's a Tax Act and then you can set questions which are difficult, but at the end of the day the Act is there to say it's either taxable or non-taxable, or ... in Financial Accounting there's a GAAP statement which says you will do it this way, whereas in Management Accounting there are certain basic principles but in one question that particular item may be relevant and in another question it may not be relevant. ... So, the problem is, I think, the inability to adjust from what you have seen in a previous question to the circumstances of a new question.* (II 127–133)

Dan, in distinguishing MAF from other accounting disciplines as being principles- and not rules-based respectively, was highlighting, in his opinion, the more demanding cognitive processing ability (Bloom, 1954) of the former discipline which required students to exercise judgement when applying concepts in different contexts, an ability they found particularly challenging. It is possible that the difficulty they experienced was related to inadequate conceptual understanding, which, in Dan's opinion (and consistent with Sue's, as discussed in Chapter Five), required incremental and cumulative development, with the foundation being established in lectures, deepened by thorough textbook engagement and then progressively developed through application:

> *So, the emphasis in lectures always is on concepts and getting them to understand the basic concepts and then they can build on that by reading the textbook* (II 151–153) *... then take it to the next step of answering tutorial questions and then looking at past papers and additional questions. So, it's very much a building blocks approach.* (II 158–159)

Dan's explanation of his role in lectures as being "*getting them to understand the basic concepts*" was indicative of his instructive approach, as observed in lectures which, however, he implemented flexibly and creatively to some extent, as discussed below.

6.1.3.2 Teaching: creativity and flexibility required

An element of Dan's conception of teaching was evident from his response to a question concerning the possible link between his own outstanding performance in the QE and his teaching:

> *I don't know whether there's a correlation as far as that is concerned ... obviously you need a certain basic level of intelligence, but I think most CAs are already at that level, so I think the rest of it is more an art than a science as such.* (II 28–31)

Dan was unconvinced that academic brilliance was a requirement for effective teaching because although specialist CK (Shulman, 1987) was important, simply adopting some sort of formulaic approach was inappropriate; instead, creativity and flexibility were required. Although Dan adopted a highly structured lecturing approach, as discussed in sections 6.1.4.1, in his preparation of lecture materials (section 6.1.5.2) and use of real-world business illustrations (section 6.1.7), he demonstrated both creativity and flexibility, indicative of his PCK developed over many years of teaching.

Thus, owing to the concept-based nature of MAF, Dan's overall teaching strategy was designed to incrementally and cumulatively scaffold students' development of application proficiency, a process he regarded as being a creative and flexible endeavour.

The next section elaborates Dan's lecturing intentions and discusses the strategies and methods he utilised in their pursuit.

6.1.4 Lecturing intentions, strategies and methods

6.1.4.1 Flexibility and spontaneity within a rigid, teacher-centred strategy

Dan responded to a question in the initial interview concerning the rigidity or flexibility of his lecture approach:

> *The lecture is very structured ... And I don't deviate in terms of the sequence in which I go through the slides, so that's all part of the preparation, it gives me*

> *the direction, I just feel more confident in the way I'm going to deliver the lecture if I know exactly what I'm going to do.* (II 416–419)

From these comments we can see that an element of his lecturing strategy was to follow a highly structured plan, executed by presenting lecture content in a predetermined sequence. He favoured this approach because it allowed him to confidently focus on presenting material without being distracted by sequencing concerns, since these issues had already been addressed during the preparation stage. It is likely, too, that the time pressures experienced (as discussed above) contributed to his planning a highly structured lecture to avoid any time loss associated with sequencing decisions. Rigid structure is characteristic of a teacher-centred lecturing strategy (Kember, 1997; Postareff & Lindblom-Ylänne, 2008) and his comments above ("*I go through the slides ... I'm going to deliver the lecture*") are further indicators of his general approach to lectures of conveying content, as observed. Within this rigid, slide-driven framework, however, he introduced an element of flexibility and spontaneity through the use of real-world illustrations to contextualise concepts and to broaden students' conceptual understanding, as explained in section 6.1.7.

6.1.4.2 Intended personal meaning making restricted by dominant teacher-centred strategy

Dan's explanation during the VSR interview as to why he neither listed the learning objectives in the lecture outlines he distributed to students nor specifically mentioned them in lectures, provides further insight into his lecturing intentions:

> *I'm not so sure about learning objectives, I think it's too mechanical, it's saying I'm teaching you this because I want you to learn this at the end of the day and this is what you should be focusing on getting out of this lecture, whereas my emphasis is more on enhancing learning, just teaching, you know, getting people to understand the topic without having a predetermined objective in mind just to get them thinking for themselves as to what is this topic all about and how does it fit into the world.* (LVSR 158–163)

Dan regarded specifying learning objectives and structuring his teaching around those as being too rigid an approach to adopt because it instrumentally narrowed students' engagement with a topic to these issues. In contrast, in his opinion, learning was enriched when unfettered by specific learning objectives because, as he taught in this context students could engage more broadly with a topic, constructing their own understanding as they considered its relationship to their own experiences and the world at large. He reinforced his view by adding, "*It* [learning objectives] *will restrict their creativity in terms of what they get out of the lecture*" (II 167), thus highlighting the importance he placed on not channelling their thoughts in one particular direction but rather allowing them to personalise content, as they combined their own and his insights. What was apparent, however, during the observations was that during the course of his explanations, Dan would indirectly draw students' attention to the required learning outcomes.

A key method Dan used to broaden understanding was to illustrate the application of concepts and techniques in authentic business examples, thereby also demonstrating their relevance and purpose. This practice of his is further explored in section 6.1.7.

While Dan's avoidance of foregrounding specific learning objectives and his introduction of real-world business illustrations may have fostered and enriched students' personal meaning making, their construction of such meaning may have been restricted to some extent by his strategy of conveying concepts and technique with limited opportunity for them to reflect on issues and actively participate. As is discussed later, he was aware of this restriction but felt constrained from adopting a more student-centred lecturing approach.

6.1.4.3 Combining theory and practice to enhance understanding

In response to a question concerning his lecturing style, Dan commented:

> *Look, as far as possible I'd say it's teach by example, in other words, try to explain the concept using small little illustrations which will then solidify that concept in the minds of the students ... So, whilst you explain the basic concept ... don't leave it at that theoretical level, then go and do a numerical example.* (II 314–317)

As observed, Dan's typical method of enabling students to acquire conceptual understanding was first to explain principles and then demonstrate their application in short, problem-solving illustrations. In his opinion, relying solely on abstract explanations would not have enabled students to acquire the necessary depth and breadth of understanding that was further enhanced by his frequent introduction of current business illustrations.

To conclude, Dan's primary lecturing intention was to enable students to acquire an initial understanding of fundamental concepts by explaining principles and then demonstrating their application in short, problem-solving illustrations. By avoiding the use of specific learning objectives and introducing current business illustrations, his intention was to encourage students to think more broadly about the topics he introduced, thereby personalising their understanding of issues. It is likely, however, that his teacher-centred strategy of conveying content, which he felt compelled to adopt, would have restricted students' personal meaning making to some extent.

The next section discusses the teaching and learning resources and materials used by Dan to support his teaching intentions.

6.1.5 Lecturing resources and materials

There were two primary teaching and learning resources that Dan used to support his lecturing, namely prescribed textbooks and lecture outlines, each of which will now be discussed.

6.1.5.1 Prescribed textbooks

Dan and Sue both prescribed the same textbooks and, as previously discussed, viewed thorough engagement with this resource as an essential means of deepening the initial conceptual understanding gained from lectures. Dan's comments, as explored below, further reveal the importance he attached to this learning resource and its correct use.

Deepening conceptual understanding, not content matching: the need for student guidance

Dan's comments in response to the hypothetical case of a poorly performing student seeking his assistance indicate his perception that, because some students misconstrued the purpose of textbooks, they devalued and ignored them.

> *I think the first question I would ask is, have you read the textbook? Because some of them feel that ... it's actually a waste of time to read the textbook because the questions are so different from the textbook, or the exams are so different from the tutorials, you know, I'm at a loss, I don't know what to do, how I should approach this?* (II 137–139)

In Dan's opinion, some students' underperformance was attributable to their lack of engagement with the textbook to deepen their understanding of basic concepts. In his view, this situation arose from inappropriate expectations of the role of textbooks. Instead of viewing them as valuable learning resources to consolidate and expand their knowledge in preparation for application, students erroneously regarded them as tools to enable perfect content matching to assignments and assessments. When this expectation was not met, they become disillusioned, choosing to no longer engage with the textbooks.

As was the case with Sue, despite his students being postgraduates it is possible that they required more specific guidance concerning the appropriate manner in which to engage with the textbooks, not only subsequent to but also possibly prior to lectures — in the latter instance, for example, to gain preliminary insights and identify possible queries in preparation for the topic to be addressed. It is possible that Dan was unaware of the importance of guiding his students in this regard, possibly related to his lack of exposure to any formal teacher training and development.

Coercing textbook engagement: possible restricted PK

As discussed in Chapter Five, weekly study notes appeared to provide a useful learning resource to supplement textbook engagement, and Sue, unlike Dan, chose to distribute them to students. In his opinion, as his comments below reflect, because the guides

consisted primarily of textbook summaries, they were inferior to the original text and, if he made them available, his students were likely to rely solely on them instead of thoroughly engaging with the textbooks, thereby exposing themselves to unnecessary risk:

> *And my concern is that they will just read the notes, which are a summarised version of the textbook, and think that they can rely on those notes only.* (II 340–341)

It is possible that Dan's concern was that the guides, being summaries, at best only provided an overview of key concepts, and hence students' understanding and application proficiency would remain superficial if they were to ignore the textbooks. Secondly, his colleagues who created the guides did so by distilling and filtering the textbook through their unique lenses, and in so doing, although possibly providing some useful insights, may have omitted or misrepresented some important aspects.

He explained his rationale further for withholding the guides:

> *Because let's face it ... the students are looking for the shortcut, the easy way out ... if I deprive them of those notes they will then be forced to go and read the textbook.* (II 341–344)

In Dan's opinion, his students were surface learners and his intention in withholding the guides was to coerce them into adopting deeper approaches by thoroughly engaging with the textbooks. Students' tendency towards surface learning may well have been influenced by their perception of excessive workloads related to the requirements of the four annual diploma modules, which included six-hourly summative assessments every six weeks or so. Thus, Dan's attempt at coercing them to engage with the textbooks, rather than guiding them and providing incentives for them to do so, was unlikely to have achieved his desired objective, a further possible indication of restricted PK as a consequence of his lack of formal teacher training and CPD.

The following section discusses Dan's use of lecture outlines to achieve his purposes, commencing with their essential nature and purpose, and followed by a consideration of his approach to their compilation.

6.1.5.2 Lecture outlines

Outlines facilitate active listening: students' primary role in lectures

Dan distributed lecture outlines at the start of each session observed and explained their fundamental nature as follows:

> *Those* [the lecture outlines] *basically are duplicates of the transparencies that I use ... So, it's not a comprehensive set of notes ... it's salient points, important or key points that the lecture covers.* (II 351 & 361)

As observed, the outlines were copies of the set of OHP slides he used to support his concept explanations and problem-solving demonstrations. His compilation of these outlines and their content is discussed further in the next section.

His reasons for distributing the outlines to his students at lectures are evident below:

> *So, I don't want students to start copying out what's on the screen, so if they have it in front of them ...* (II 351–352) *... then as they're listening to the lecture they can just write in additional points to explain maybe a key point that's not detailed enough and I've then given an additional explanation.* (II 361–363)

Rather than being distracted by replicating the slides' contents in their own notes, an activity he regarded as being unproductive, the lecture outlines afforded his students the opportunity to concentrate and actively listen to his explanations and detailed articulations, supplementing the outline's key points as appropriate. Thus, although Dan's lecturing approach was essentially teacher-centred, his method of providing key point outlines introduced an element of personal meaning making by encouraging active listening.

His approach to compiling lecture outlines will now be discussed.

Flexibility and creativity constrained by SAICA's QE

Dan's starting point in compiling lecture outlines was textbook-supplied slides "*in order to avoid unnecessarily duplicating work*" (II 369), but he used this material flexibly, as indicated in his comments below concerning the Portfolio Management outline he compiled:

> *In last week's lecture, although I did use the slides that come with the book, it was in a different sequence ... So, everything, there's no hard and fast rule, it's changing all the time.* (II 374–377)

Drawing on his PCK (Shulman, 1987) gained from many years' experience in lecturing this module, his lecture outline content and sequencing decisions varied from topic to topic, as he confirmed below, depending on the suitability of textbook supplied slides, his judgement of how best to represent concepts and their application to facilitate student understanding, and, we can infer, his experience of common student difficulties in understanding particular concepts:

> *It's very much based on the circumstances, what's available with the textbook if I want to follow that, or if I want to teach it in a slightly different way.* (II 372–373)

As was evident from an analysis of the outlines Dan used in the observed lecture sessions, the extent to which he used textbook material varied. In the above example, although he changed the slide sequence significantly from the textbook approach, the outline consisted entirely of textbook slides. For the other lectures observed, however, the outlines contained very few replicated textbook slides; instead their content being redrafted by Dan to facilitate learning or supplemented from other sources, as was the case for most of the problem-solving examples (refer to Appendix 7, which includes extracts of the first of two Valuations outlines). During the VSR interview Dan was asked to elaborate on his extending the Valuations problem-solving examples beyond the textbook's scope:

> *Over the years I've used different textbooks and so I've taken the best material that I've come across during my teaching career and have consolidated those examples into this handout.* [Appendix 7, pages 4–7] (LVSR 481–484)

His response is indicative of the resourcefulness he displayed at times in compiling teaching materials. He explained further, as evident below, that his reasons for extending the scope of application examples beyond the prescribed textbook was to broaden and deepen students' understanding by representing concepts differently:

> *So, the whole idea here is to just go a little more deeply into certain concepts, which will give them a better understanding ... And it's just looking at it maybe from a different perspective, rather than one perspective that's in the textbook.* (LVSR 484–488)

He noted, however, that in recent years he had curtailed some of the examples because students could not access the sources from which the material was drawn and also because the scope of the examples was beyond SAICA's curriculum, and hence its QE:

> *So, I have refined it somewhat in recent years because ... the students are not going to be able to go back to a book and read up on those additional concepts … at the end of the day it's always, do you think SAICA will really go this far with this particular thing?* (II 250–254)

Clearly Dan experienced a tension between expanding students' understanding by exposing them to advanced material and yet feeling constrained from doing so because it may not have enhanced their ability to pass SAICA's QE, which, as discussed previously, was a pervasive influence on his teaching practice. Thus the performance pressure associated with the QE had the effect of narrowing the curriculum and reducing teaching and learning to an instrumental activity focused on passing SAICA's QE. This outcome, ironically, is at odds with SAICA's CF, which requires accredited university programmes to foster among their students "a positive attitude towards lifelong learning" (SAICA, 2014, p. 33), implying an inherent interest in, rather than an instrumental approach, to new knowledge.

Thus, although Dan adopted a learner-centred approach to compiling lecture outlines designed to facilitate active listening and deepen conceptual understanding, performance pressures associated with SAICA's QE constrained him in this regard, and, as the subsequent analysis of his lecture classroom practice will reveal, he felt compelled to limit class participation during lectures due to time pressures related to SAICA's extensive curriculum.

6.1.6 Lecturing classroom practice

6.1.6.1 Introduction

Two noticeable features of Dan's lecture practice emerged in the course of the research, namely the frequency with which he introduced authentic business examples to support his explanation of concepts as well as the limited student interaction and participation observed during lectures. Using specific teaching episodes, the former aspect of his practice and its purposes, as well as facilitating or constraining factors, will be discussed. Concerning students' limited interaction, the hindering obstacles and enabling facilitators to the adoption of more participative LCP will also be discussed. Before considering these two dimensions of his pedagogy, a brief overview of the lecturing context in which he operated is explained below.

6.1.6.2 Overview of observed lecture practice

As indicated in Chapter Four, lectures were observed for three consecutive weeks, each session lasting approximately two hours. Apart from one topic being in management accounting, the others addressed financial management issues. Unlike the second and third weeks' observations, the first week's lectures, as explained in Chapter Four, were not preceded by a tutorial. The normal pattern for the day however, as indicated in this chapter's introduction, was a 1½ hour tutorial followed by a two-hour lecture, all of which occurred on Tuesdays.

Most of the approximately 60 registered students attended the lectures and tutorials, which were held in the same venue. However owing to an unexpected clash, the venue had to be changed in the third week. Whereas the venue for the first two weeks was flat and accommodated 80 students in 10 rows of free-standing desks, the third week's venue was much larger with tiered seating. For all the lectures, however, Dan positioned himself at the front of the venue next to an OHP with his lecture slides beside him. Both venues were also equipped with projector screens and chalk or white boards, which he occasionally used.

Although Dan's typical lecture structure commenced with introducing the topic for the day (ranging from two to five minutes), followed by explaining key concepts and demonstrating their application in problem-solving exercises, he did not follow this pattern rigidly. For example in the Financial Statement Analysis (FSA) lecture, the introduction was followed by a detailed problem-solving exercise, after which new concepts were introduced. Further flexibility was evident in the time allocations for explaining and applying concepts, with the amount of time allocated to the former ranging from 20–75%. Overall, however, there was a 45–55% split between concept explanation and application respectively. This structural flexibility was consistent with his conception of teaching, as discussed earlier, being more an art than a science, with each topic's structure probably being dependent on the particular circumstances, e.g. the lecture topic and the students' anticipated prior knowledge.

Within the overall framework of instructive lecturing, Dan's approach varied according to whether his focus was on explaining concepts or their application in problem-solving exercises. During the former he tended to be more teacher-centred, as he seldom interacted with the students, who for the most part listened attentively while annotating their outlines. A significant feature of his practice during these explanations was his frequent reference to real-world business illustrations designed, as is explained more fully in section 6.1.7, to stimulate their interest and broaden their perspectives. In the problem-solving activity, however, when Dan worked through short problem-solving exercises and solutions contained in students' lecture outlines, he attempted to be more learner-centred, from time to time initiating interaction with his students, who usually readily answered the questions he posed. These interactions were, however, short-lived, with seldom more than one student participating, although different students interacted at different times. Overall the level of student participation during problem solving, although higher than during concept explanations, was limited. Dan neither afforded students the opportunity to attempt problem-solving exercises before he discussed them, nor did he introduce any other learning activities or encourage peer learning. Dan attributed the restricted opportunity for participative learning to the time pressures he experienced, as will be discussed 6.1.8.2.

Against this background, Dan's practice of introducing current business illustrations into lectures will be discussed.

6.1.7 Current business contextualisation

As mentioned previously, a striking feature of Dan's lecture practice was the frequency with which he introduced current business illustrations to enrich conceptual understanding. The section that follows will explore his practice in this regard — its nature, purpose, enablers and hindrances — drawing on observations and interview comments.

6.1.7.1 Highly specialised current business knowledge to stimulate interest and deepen conceptual understanding

During the second Valuations lecture session, Dan, having explained the concepts and technique underlying the free cash flow equity valuation method, demonstrated its relevance and application with reference to an article, included in students' lecture outlines, that had recently appeared in the *Financial Times* (Armstrong & Kirk, 2012). The purpose of the article was to assess the reasonableness of the extremely high valuation attributed to Facebook Incorporated, which was about to be listed on America's NASDAQ stock exchange. From the article, Dan highlighted the sections that questioned the underlying assumptions supporting the company's valuation and skilfully related these back to the fundamental concepts of the valuation method that he had just explained. In addition, he drew the students' attention to how the valuation technique explained in the lecture was applied to Facebook, thereby demonstrating that the high value ascribed to the company could only be justified if it took on and sustained a monopoly-type status. Dan's reasoning, during the VSR interview, for including the Facebook example in his lecture was as follows:

> *So, that was my whole objective to get them to see the link between theory and practice and to get them thinking about what we're studying and why we're studying it and how it relates to the real world.* (LVSR 617–618)

His motivation for incorporating the Facebook illustration was to emphasise to his students the relevance and purpose of the complex valuation model, just explained, by demonstrating its practical application to a company with which most of them would

have been familiar, hence heightening their interest and engagement. In this way it is likely that students' understanding at an abstract level would have been solidified and deepened. It is also possible that his use of a well-known company would have aided their future recall of the valuation model's principles and their application.

In another illustration, he used the example of the Australian tax authorities who had levied an additional tax on commodity mining companies' super profits, in order to demonstrate the wider relevance of FSA, explaining his reason for doing so as follows:

> *So that they will be more interested in the topic. And also it's to get them to see links, you know, financial statement analysis, profitability, taxation, government, it's to get them to think in an integrated way, rather than just number crunching ratios and not seeing the broader application.* (LVSR 78–82)

Apart from seeking to stimulate students' interest, Dan also used the illustration to highlight the interrelated nature of accounting disciplines and the topic's broader application, thereby discouraging a purely technical perspective of FSA.

Thus Dan skilfully incorporated highly specialised current business knowledge to contextualise lecture content, stimulating student engagement as well as deepening and broadening their conceptual understanding.

6.1.7.2 Practical CK source: business and financial press and professional experience

Dan was asked during the VSR interview what enabled him to introduce business examples as discussed above:

> *I keep up to date with the financial news and whenever I can think of something that's related to what we're covering in class then I'll bring it in. So, it's not anything specific, next year there may be something else that's topical and I will incorporate that.* (LVSR 86–90)

Keeping abreast of developments reported in the business and financial press provided him with current business examples that he frequently integrated into lectures. He also indicated that by keeping his business knowledge base up to date, he was able to

provide contemporary rather than outdated illustrations, a limitation associated with textbook examples:

> *Because I think you can't just rely on a textbook, because a textbook gets dated so quickly, it's also — I think when you're explaining it in class it's more relevant ... more alive in the classroom than just reading about it in a textbook.* (LVSR 111–114)

His view was that contemporary examples would generate more interest among students, enhancing their engagement and hence (we can infer) enabling them to better integrate disciplinary principles and practice.

Dan identified that another key source of his current business disciplinary knowledge was his professional practice experience:

> *I think it is very important to have some foot in the outside world practically, so, ja, it's my personal experience outside the university.* (PS LVSR 107–108)

He drew on this knowledge base when, during the FSA lecture, he illustrated the concept of a high gross profit margin signifying pricing power by referring to the state-owned utility, on whose board of directors he held a non-executive position, as being a virtual monopoly and hence able to operate at a high margin of 60–65%. When questioned during the VSR on whether this illustration had been pre-planned or spontaneous, he commented:

> *No, I think that was spontaneous because I'm just so involved in it in terms of my participation in the board, so I think that's an idea that just came to my head during the lecture.* (LVSR 102–104)

Thus, because of his ongoing involvement in a professional capacity at a very senior level at the state-owned utility, he was exposed to practical business and finance issues which, when the opportunity arose, he was able to integrate spontaneously into a lecture, thereby enriching its content and helping students understand the topic's relevance in the world of commerce. For the most part, however, his practice of incorporating business illustrations in lectures was premeditated, although he did not actively search for these examples, recalling instead relevant material from his wide reading of the financial press:

> *No, I think generally it's about 75% pre-planned, I mean, if I've been reading something in the newspaper a few months before the lecture I'll remember it and then I'll bring it into the lecture when I'm doing my preparation.* (LVSR 92–95)

Dan's interest in current business and financial affairs, and his professional experience enabled him skilfully and effortlessly to incorporate into lectures rich practical insights that were mostly pre-planned but sometimes spontaneous. This occurred most frequently in the FSA lecture, which was also when students' interaction with Dan was at its highest level, indicating possibly an association between the two observations, and thus highlighting the importance of enriching lecture content in this manner.

6.1.7.3 The need to connect versus subtle university pressure to disconnect

Because Dan had identified knowledge based on professional experience as a key enabler for him to incorporate business illustrations into lectures, he was asked for his views on the impact that the university's private work policy had on his ability to refresh this knowledge base through professional activities:

> *I think it's essential for us to be involved in private work, I cannot see how you can be relevant in the classroom on an ongoing basis ... if you're not involved at least in reading the latest news, the Financial Mail, and ... being in a practical situation just makes it easier for you to be up to date and to understand what's going on out there in the real world.* (LVSR 118–122, 125–126)

In Dan's opinion, at the very least, an accounting educator's CK needed to include current business developments in one's discipline, and, in his case, being involved in professional practice assisted him in acquiring this knowledge since it was a prerequisite for the effective discharge of his responsibilities. Moreover, gaining practical experience in applying disciplinary knowledge deepened his understanding of current business developments, thus enabling its more effective introduction into the classroom.

As evident in Dan's comments below, he recognised, however, the need for university policy to govern private remunerative work to avoid abuse but, in his opinion, instead of

encouraging professional practice experience within reasonable limits, the policy emphasis was on restricting work of this nature.

> *So, I think it should be encouraged and some restrictions placed on it, but ... I think the emphasis right now is ... how do we limit the private work?* (LVSR 126–132)

This interview was conducted a month before UKZN implemented a significantly more stringent policy concerning the granting of permission for private remunerative work to be undertaken by staff members (UKZN, 2013). Whereas in terms of the previous policy (UKZN, 2004) no permission was required for private work performed outside normal business hours, the new policy covered all private work, within or outside normal hours. Moreover, in terms of the new policy, staff members performing below expected norms would be refused permission. Given that the norm included specific minimum research and supervision outcomes, which, as explained in Chapter One, very few Accounting educators were able to achieve, their opportunity to engage in private work was severely restricted. Previously, although permission had been linked to "the efficient discharge of one's duties" (UKZN, 2004, p. 21), these duties had been less clearly specified, particularly in respect of research and supervision outcomes, and hence had facilitated Accounting educators' gaining professional experience.

Thus Dan maintained his highly specialised financial business knowledge through reading the financial and business press widely, and also through his professional practice experience. Because of his depth of knowledge, he was skilfully able to draw on it to illustrate the application of complex disciplinary concepts and techniques, thus stimulating student engagement and deepening their understanding. Despite the importance of his professional experience in enabling him to enhance his lectures in this way, it appeared that changes to UKZN's policy on private remunerative work would in future restrict his opportunities to gain professional experience, which, we can infer, may negatively have affected his teaching and students' learning outcomes.

The section that follows discusses the facilitators and constraints associated with Dan's attempts to adopt learner-centred lecturing practices.

6.1.8 Facilitators and hindrances to adopting learner-centred practices

6.1.8.1 Teacher-centred practices restrict personal knowledge construction

During the VSR interview a teaching episode extracted from Dan's FSA lecture was viewed in which, following two brief interactions with students that he initiated, he explained without further student interaction how the figures for one of the ratios had been calculated. Immediately thereafter, a student asked him to repeat his explanation, which he did, but in more detail, without seeking to involve the student who asked the question or diagnose her misunderstanding. Dan was then asked to comment on the student's request for a re-explanation, to which he responded:

> *It actually makes you wonder how effective lecturing is as a teaching tool ... it's* [the principle he was re-explaining] *really a basic concept ... if she just failed to understand the logic of it, then you really wonder how much do they actually grasp when you're just lecturing continuously without any interaction with the class.* (LVSR 258–265) (Wood & Maistry, 2014, p. 215)

Although there had been some brief interaction with students prior to his explanations, perhaps his subsequent explanations, devoid of student interaction, prompted him to reflect on the effectiveness of his lecturing approach more generally, in which, particularly when explaining concepts, he seldom initiated student interaction and participation, hence restricting their opportunity to construct personal understanding through discussion and critical reflection. It appears that the limitations of his lecturing approach were particularly apparent to him in this instance, because he regarded the issue queried by the final-year student as being a basic construct which, in his opinion, she should have understood immediately without the need for re-explanation (Wood & Maistry, 2014).

The next section explores possible factors that restricted Dan from initiating a more interactive, learner-centred teaching approach.

6.1.8.2 Time pressures constrain active learning: SAICA's paradoxical influence and the need for CPD

When Dan was asked to comment during the VSR interview on his policy of including in his lecture outlines all the answers to problem-solving questions, he responded:

> *I think it's just time constraints, there's so much to go through during the lecture, if you're going to ask them to do the solution every time you're just not going to cover the material. ... Ideally you would want to be as interactive as possible and for them to work out as much as possible, because that's really how they're going to learn.* (LVSR 276–280) (Wood & Maistry, 2014, p. 215)

Dan's desire was for his students to be as actively involved as possible during lectures because in this way their learning and understanding would be enhanced. Nevertheless, because of the large body of curriculum knowledge he felt compelled to address in lectures, he adopted a content-coverage teaching approach that left little time for introducing learner-centred participative activities (Wood & Maistry, 2014).

As evident below, he attributed these time pressures to SAICA's extensive curriculum requirements, which he felt compelled to address, and also a long-standing timetabling arrangement that had remained unquestioned, but probably needed revisiting to critically review its suitability.

> *There are two issues, one is just the SAICA syllabus, I think, there's just so much in the syllabus the students are expected to know that it makes it very difficult to spend a lot of time on individual topics. And then the other issue, I think it's just the timetable, it's the way the course is structured and the way the programme is structured that we've got a timetable that's traditionally been there. I mean, no one has really questioned it ... but maybe that's something we need to explore.* (LVSR 285–290) (Wood & Maistry, 2014, p. 216)

Paradoxically, SAICA's CF (2014) espouses a learner-centred teaching philosophy to facilitate the development of deep learning but the extent of its curriculum, as perceived by Dan, compelled him to adopt a teacher-centred, content-coverage approach, which, as discussed in Chapter Two, is associated with surface SAL. It is possible that if Dan had been exposed to teacher training and CPD he may have been better able to negotiate

the time constraints he experienced, for example being "... more selective of what content to introduce into lectures and what to leave for students' to address on their own" (Wood & Maistry, 2014, p. 216). Nevertheless, in light of SAICA's QE performance pressures that permeated his thinking and practice as previously discussed, he may have been unwilling to risk implementing this strategy.

Dan, like Sue also questioned the suitability of the long-standing timetable structure that concentrated all teaching for each of the four PGDA modules into four consecutive days, one module per day, suggesting this too was a source of the time pressures experienced. His critical reflection on this issue, stimulated by the VSR interview, prompted him to suggest the need for a review of the timetable's suitability.

Dan's comments in the following section reinforce the dominance of SAICA's QE influence on his thinking and decision making, this time, however, as a catalyst for considering a more progressive teaching strategy

6.1.8.3 Catalysts for learner-centred practices: enhanced learning opportunity and SAICA's assessment practices

In response to a question on the type of learning activities that could be incorporated into the curriculum to foster better knowledge retention and transfer, Dan replied:

> *Look, I think maybe case studies which give a real-world scenario as best as you can and then group work, where they ... discuss the case ... that's then more targeted towards understanding and resolving the problem, rather than focusing on a typical type of question where you've got to work out certain numbers and then see whether you've got enough marks to pass ... and then presenting your solution to a complex problem, a multidimensional problem that may incorporate strategy, tax, financial accounting and management accounting ... I think they learn a lot more from that. And maybe that is the way that SAICA is moving now, so I think probably now we have to rethink what we're teaching.* (LVSR 311–321). (Wood & Maistry, 2014, p. 218)

By contrasting the current AMAF traditional learning activities and assessments, characteristic of TCP, with a more innovative approach aligned to LCP, Dan was

highlighting how, in his opinion, learning activities could be transformed to facilitate students' knowledge retention and skills transfer to the many varied contexts they were likely to encounter in practice. Whereas the existing learning assignments and assessments tended to be individually completed, technically focused, contrived and discipline-specific, encouraging surface SAL, we can infer, his proposed introduction of group-based case studies simulating as far as possible a challenging, multidisciplinary business environment, was more likely to foster deep understanding and skills development and transfer (Wood & Maistry, 2014) as students discussed, debated, and articulated different points of view in resolving case requirements. Because he speculated that SAICA's assessment practices going forward may be moving in a similar direction to what he was suggesting, he mentioned that he and his colleagues should reconsider their teaching strategies, which, by inference, would need to become more learner-centred (Wood & Maistry, 2014).

Dan's positive attitude evident above towards case-based teaching is in stark contrast to the concerns he raised in this regard during his initial interview in response to a question concerning possible barriers to its implementation:

> *Perhaps it's a fear of stepping into the unknown, what if it doesn't work and after a year has passed by and the students haven't kept up with what they should know by this stage of the year and you've got this year-end exam looming and they're going to write the QE, so I think it's all again this whole — this QE is always looming there in the background and we're preparing the students for that.* (II 302–305)

Earlier Dan had expressed concern at experimenting with a very different teaching strategy, one he felt ill-equipped to implement — "it would require quite a revolutionary approach to your teaching" (II 293) — compared with the conventional delivery approach to which he was accustomed. Furthermore, as expressed above, he was unsure of its effectiveness in successfully preparing his students for their crucial internal and external assessments, and hence it would be too risky for him to adopt. For him the assessments, especially the QE, posed an ever present but covert threat, probably because of performance pressure and accountability concerns, as discussed in Chapter One. Consequently, any decision to change his pedagogy would be made with reference to its perceived impact on preparing his students for assessments. The

possibility, however, of SAICA introducing case-based examinations in future prompted him to be more supportive of the idea, since not only would it better prepare his students for those examinations and address his accountability concerns, but it would also provide an enhanced learning opportunity compared to the current conventional pedagogy employed.

6.1.8.4 VSR interviews: a powerful means of critical reflection and professional development

A likely further contributing factor to Dan's more positive attitude towards considering case-based teaching was his critical reflection on the limitations of his current conventional teaching approach, vividly portrayed during the VSR interview and discussed earlier. This possibility is supported by his comments below at the end of the VSR interview:

> *... and it's actually been very interesting for me, you've got me thinking about certain things, which I think is good, because sometimes we just sort of get into this mode of doing it the same way we've done it every year and we carry on. So, at least, you know, if you ask us questions we start thinking about what we're doing and why we're doing it, which is something we don't often do.* (LVSR 778–782) (Wood & Maistry, 2014, p. 220)

Dan appreciated the opportunity the VSR interview afforded him to critically reflect on his teaching practices, their rationale and effectiveness, given that for him it was all too easy to unquestioningly perpetuate his existing pedagogy (Wood & Maistry, 2014), thereby highlighting his lack of and need for CPD, which in an informal way the VSR interview provided.

It is possible that the context and manner in which the VSR interview was conducted may have encouraged Dan's frank critical reflections. The interviewer was a trusted colleague with similar teaching experience, who also taught the same module and who was thus aware of the module-specific challenges and general teaching context. In addition, confidentiality was assured and it was made clear that the purpose of the research was to understand and not evaluate his practice, thereby creating an

environment conducive to his honest and open reflections (Wood & Maistry, 2014). Thus, the VSR interviews, designed to gather data, assumed an unintended but valuable developmental role.

In conclusion, a number of constraints and facilitators hindered and encouraged Dan, respectively, from implementing more learner-centred teaching strategies. Restrictions he experienced in this regard were driven by perceived time pressures related to satisfying SAICA's extensive curriculum requirements and an inappropriate timetabling structure. This was aggravated, however, by his content-coverage teaching conception, all of which highlighted the need for CPD to assist him in accommodating these constraints. Critical reflection, however, on his conventional pedagogy, prompted by the VSR interview, and a realisation of the enhanced learning opportunity that case-based teaching provided, as well as the possibility of SAICA's assessment moving in this direction, all acted as catalysts for his considering implementing a more learner-centred teaching strategy.

6.1.9 Conclusion

Although aspects of Dan's teaching practice displayed learner-centred characteristics, for example his broad educational aims, his desire to foster personal meaning making in lectures, and his flexible approach to compiling lecture outlines, his dominant practice during observed lecture sessions was a teacher-centred content-coverage approach, with little evidence of active student participation and interaction. Despite his being aware that this practice was not conducive to achieving his intention of enabling students to personalise knowledge and develop initial conceptual understanding, he felt compelled to adopt this approach to enable him to address SAICA's extensive curriculum requirements and prepare his students for the QE. Apart from Dan's lecturing strategy being driven by meeting SAICA's requirements, his experience was that the constraining influence of these requirements permeated all his teaching practice decisions. For example, driven by SAICA's QE, he limited the scope of problem-solving applications in a particular topic, which denied students the opportunity to broaden and deepen their understanding, reducing teaching and learning to an instrumental activity focused on passing examinations, which, paradoxically, was

contrary to SAICA's expressed goal of encouraging lifelong learning. Similarly, his initially expressed reluctance to consider implementing case-based teaching was motivated by QE accountability concerns, which, however, dissipated when he realised that SAICA's assessments may in future have been moving in this direction. Thus, because of SAICA's pervasive influence on his practice decisions, it is apparent that, although his experience of its influence was mostly constraining, at times it also served as a catalyst for implementing more desirable teaching practices.

The tension Dan faced in feeling compelled to adopt teaching practices that would not achieve his desired learning outcomes, and yet being unable to devise a strategy to resolve this tension, was probably indicative of his restricted critical reflection and PK, attributable to an absence of formal teacher training and CPD. In this regard, it emerged that the VSR interview process presented a valuable opportunity for informal CPD, prompting Dan to critically reflect on his practices, diagnose weaknesses and suggest alternative approaches.

A further constraint Dan alluded to was the impending change in UKZN's private remuneration policy, which, he perceived, would restrict him from gaining valuable professional experience, a key current practical knowledge source that he skilfully introduced into lectures to stimulate engagement, broaden perspectives and deepen conceptual understanding.

6.2 PART B: TUTORING CONTEXT

6.2.1 Introduction

Having discussed the nature of Dan's lecturing practices and the constraints that hindered him from adopting a more learner-centred approach, the focus now shifts to Dan's tutoring practices and the associated influencing factors. By way of background, a brief overview of the observed tutorial activities (expanded upon in section 6.2.4.1) will be presented, followed by a discussion of Dan's tutoring intentions and strategies, the materials that supported his strategies, and an in-depth analysis of the two principal activities that occurred during tutorials. Thereafter, conclusions will be drawn.

6.2.1.1 Brief overview of tutorial activities

As previously explained, the same venues were used for both lectures and tutorials, with the latter commencing at 8h45 and lasting approximately 80 minutes, followed by a two-hour lecture. Similar to Sue's practice, Dan assigned approximately three hours of tutorial self-study work weekly, based on the previous week's lecture, which students were required to complete and present to him at the start of each tutorial. As will be discussed below, students had access to suggested solutions when preparing these assignments. For the first 10 minutes (approximately) of each tutorial Dan scrutinised homework attempts and updated the attendance register. Thereafter, positioned at the front of the venue, he reviewed the homework assignments, question by question, interacting with students from time to time (approximately 50 minutes). This activity was followed by a time for individual consultations, during which Dan assisted students in resolving specific issues they may have encountered during their tutorial preparation that were not addressed during the reviews (approximately 20 minutes). Those students not requiring personal assistance were supposed to attempt another assignment, the solution for which was provided in their solution pack.

6.2.2 Tutorial intentions and overall strategy

The earlier discussion of Dan's teaching intentions and strategies identified tutorials and additional practice assignments as his means of enabling students, incrementally and cumulatively, to gain application proficiency. The section that follows will focus in more detail on Dan's tutoring strategy and intentions in preparing for and conducing tutorial sessions.

6.2.2.1 Enabling and deepening conceptual understanding: encouraging deep SAL

In response to a question in the initial interview on his focus when preparing for tutorial sessions, Dan responded:

> *You know what you've lectured and what the important points are ... for example ... with the one question today ... on beta analysis, I didn't go through the entire solution with them, but I just said, okay, the main issue here now is that beta is a weighted average of the individual shares, and this is the central theme of this question ... so ... it's how is the basic concept now being applied in this question ... So getting back to the basic concept.* (II 542–548)

With reference to a recent example, Dan explained that instead of providing exhaustive coverage of assignment solutions during tutorials, his primary focus was on enabling students to identify and understand basic principles underlying suggested solutions. His comments below give further insight into his reasons for limiting tutorial feedback to key issues:

> *I don't want to turn the tutorial into another lecture ... so I'm very wary of that, because ... then there's no distinction between tutorials and lectures. So, I try ... not [to] ... spoonfeed them. ... I'll ... just focus on the important areas and then tell them, "Look, the rest of it, I expect you to ... go through this part on your own, and if you have problems then raise your hand and I'll come around and help you.* (II 494–499)

Dan was strongly opposed to tutorials resembling lectures and hence differentiated the two learning contexts by focusing on deepening conceptual understanding in tutorials,

whereas in lectures, to establish a basic understanding of principles, he worked through problem-solving examples in detail, step by step. By limiting tutorial coverage to key issues, as observed, Dan was transferring more learning responsibility to students, expecting them to raise queries when necessary.

His emphasis on enabling the understanding of key principles was further evident in his explanation below as to what, in his opinion, constituted a successful tutorial:

> *You can judge from the type of questions ... whether they've really tackled the question seriously ... somebody may say, "But I did it this way and I didn't get the answer, now why is this wrong?" And then to actually go through the whole thing with the student and then to come up with an error of principle. And I think that's quite a satisfying part of the tutorial process.* (II 501–505)

The nature of students' questions was an indicator for Dan of their level of engagement with the self-study assignments and he took pleasure in working closely with diligent students in assisting them correct conceptual misunderstandings. While the kind of focused individual assistance described above occurred predominantly during the time he set aside during the tutorial for consultations, Dan's method of enabling and deepening conceptual understanding during tutorial reviews is discussed in section 6.2.5.

It would seem that because Dan assumed that his students had already attained a certain level of conceptual understanding and had attempted the homework assignments, he felt it to be unnecessary to provide exhaustive coverage of suggested solutions. Instead, he differentiated tutorials from lectures by focusing on key issues only, primarily to enable and deepen students' understanding of the underlying principles. His focus on conceptual understanding may well have encouraged his students to adopt a deep approach to their learning.

His preferred and actual tutorial strategies will now be discussed.

6.2.2.2 Desired consulting role adapted to students' preferences

In response to a question during the initial interview concerning the purpose of tutorials, Dan responded:

> *I really would like the tutorial to be a platform where the students just take over ... where they come up to you with all their problems and you can just then help them, but it doesn't work like that in practice* (II 429–430) *... So, they first want you to start off going through the solution, identifying the problem areas, identifying the important points, correcting the errors ... all that and thereafter ... set aside time for individual problem solving. I've learned over the years that you've got to have a good balance between those two.* (II 490–493)

Dan's desired consulting role during tutorials bore some similarity to Sue's preferred lecturing strategy in that both wished to transfer more learning responsibly to students, thus freeing up contact time for resolving issues students encountered in preparation for teaching sessions. In both instances, however, student resistance had forced them to change their approach and it is possible that similar reasons could have explained students' resistance, i.e. their unfulfilled expectations for conventional teacher-led instruction, and teaching sessions that failed to adequately stimulate and engage their interest. With regard to Dan's tutorials, this latter possibility is quite plausible given that, as discussed in section 6.2.6, during personal consultation time students not directly involved became restless and appeared to gain little value from this activity. It is possible that had Sue and Dan received more exposure to teacher training and CPD, they may have foreseen the potential limitations of their proposed strategies and modified their plans accordingly.

Although, owing to student resistance, Dan had to adapt his preferred learner-led tutorial strategy and introduce teacher-led assignment reviews, in both activities his primary intention was to enable and deepen students' conceptual understanding.

Dan's preparation and use of tutorial and related materials is discussed in the following section.

6.2.3 Tutorial materials

The materials Dan introduced to enable his students to develop the necessary application proficiency, and which will be discussed below, were self-study tutorial assignments, additional practice study packs, and suggested solutions.

6.2.3.1 Scaffolding application proficiency: managing contextual constraints

Comparing Sue's and Dan's tutorial programmes (AMAF Module Coordinator – PMB, 2012a; AMAF Module Coordinator – WV, 2012a), whereas Sue frequently included previous assessments (both internal and external SAICA QE questions) as tutorial assignments, Dan occasionally included the latter, instead deferring them to the self-study packs issued in preparation for tests and examinations (AMAF Module Coordinator – PMB, 2012b). When asked about this difference in their practices during the initial interview, Dan explained:

> *But if the difference relates to tests, I find that I work better if I give them tutorials just out of the textbook and then when it comes to preparing for their tests, I then give them additional study packs which contain the past test questions. ... So, my thinking is that again it comes back to the building block approach, ... if they haven't got the basic concepts right, then I don't know whether throwing that test question into the tutorial is actually benefiting them.* (P2 II 208–212)

Although from a scaffolding perspective there appeared to be some merit in deferring more complex and cognitively demanding past assessments to self-study periods, implicit in this approach was the assumption that students would be able to manage the transition in complexity without the assistance of formal tuition, other than one-on-one consultations. Thus, the benefit of small-group collaborative discussion and debate in helping to develop an understanding of more complex issues, as was evident in Sue's tutorials, was not afforded his students. During the tutorial VSR, as explained below, Dan acknowledged this limitation but saw little value in exposing students to complex material before they understood the basics. However, in his opinion, it was possible that the introduction of a second-year MAF module would improve students' basic

conceptual understanding, thereby facilitating the introduction of more demanding material into formal tutorials:

> *I mean, there's validity to both approaches* [including past assessments in tutorials or deferring them to study packs] … *Maybe ... with us introducing the second year management accounting course they will come to fourth year with a much better appreciation of the basic concepts and then maybe we can use the more advanced material earlier on.* (TVSR 647–651)

When asked in the initial interview what guided his specific tutorial selection decisions, Dan responded as follows:

> *Look, at the honours level I'll only select the advanced questions, so that immediately rules out a lot of questions. And then I will go through the questions — sometimes the question may have calculus in it so that's clearly something ... that's ruled out because it goes beyond the SAICA syllabus.* (P2 II 511–513)

While Dan's policy of limiting his selections to more challenging textbook questions appeared contradictory to his philosophy of progressively sequencing assignment difficulty, he would have been aware that his students would already have been exposed to a number of the AMAF topics in the previous, third-year undergraduate module, and hence their knowledge needed extending to an advanced level, but progressively.

The strong influence of SAICA's requirements on his choice of tutorial assignment material is clearly evident in his comments below::

> *I'll go for the SAICA questions. Also ... if it's a long question* [in the textbook] *then it's tending more towards something they could get in the QE ... So, it's basically the more difficult the question, the better the chances of including it in the tutorial material.* (P2 520–523)

By including more complex and challenging former SAICA QE assessments in tutorial assignments, he appeared to contradict his philosophy of progressively sequencing application proficiency, an issue about which he was asked to comment:

> *Again, I mean, it wouldn't be only SAICA questions, there would be other questions also. And I think generally it's more in the Valuations where I try to*

> *bring in the SAICA questions, because perhaps in Valuations I throw them into the deep end a bit, because of the importance of the topic. So, that might just be more an exception.* (P2 II 533–535)

His inconsistency in implementing his preferred progressive sequencing suggest there were other factors that influenced his assignment selections, one of which appeared to be relative topic importance and possibly time constraints, as explained below.

The 2012 lecture and tutorial programme (AMAF Module Coordinator – PMB, 2012a) showed only one week allocated to Valuations and, given its importance, as indicted by Dan, he may have felt compelled to include previous assessment questions in tutorial assignments to afford him the opportunity to discuss them in class, rather than expecting students to address the more complex issues on their own. If this was the situation, it raises the question as to why more teaching time was not assigned to this important topic. A possible explanation could be related to the structure of the MAF discipline at the time the research was conducted. In 2012, SAICA's entire MAF curriculum was addressed in two years, thus limiting the time available for any one topic. Subsequently, in 2013, the discipline structure changed and an additional semester was added in the second year of the degree, which in the following years may have allowed more time to be allocated to Valuations, hence facilitating better sequencing of tutorial and additional practice assignments. This change occurred in 2016, with two weeks being allocated to Valuations (AMAF Module Coordinator – PMB, 2016).

A review of the 2012 tutorial programme and related study-pack material revealed that, in accordance with Dan's preferred policy of progressively sequencing application complexity, tutorial assignments were predominantly drawn from textbooks, with past assessments deferred to study packs. Some tutorial assignments did, however, include former assessments, thus suggesting that, owing to contextual factors, Dan had to implement his preferred assignment selection policy flexibly, in order to balance a number of conflicting requirements in an attempt to best facilitate student learning, consistent with learner-centred principles,

Dan's policy in respect of assignment solutions is discussed in the following section.

6.2.3.2 Assignment solution policy: to enhance independent learning and tutorial efficiency

As evident in Dan's comments below, his decision to make solutions available to students for their use when answering homework questions, in preparation for tutorial sessions, was a strategy that significantly influenced the way he conducted tutorials:

> *Ja, look, it would be completely different, over here the assumption is that the students have done some work and they've been through the solution already, so they're ready now to raise issues with you. So, if the solution was handed out only at the tutorial, I think you'd have to set time aside for them to go through it, or you would have to go through it in a very detailed format. I think you'd just run out of time.* (II 155–159)

Dan elaborated on his rationale for making solutions available before tutorial sessions:

> *I think given the complexity of the work, you should give the solutions out ahead of the tutorial, they must work with it independently and I think a lot of learning will take place and then they will, in theory, come up to you with problems, and I think that will be a more effective use of limited class time.* (TVSR 161–165)

> *If the student is using the solution correctly ... why must we actually penalise that student because there are other students who are abusing the solution?* (II 553–555)

Thus, in Dan's opinion, given the challenging nature of tutorial assignments, student learning could be facilitated if students used the solutions as intended (i.e. to provide feedback and guidance in completing the homework), and he saw no point in denying them this opportunity because some students misused the solutions. Moreover, in his opinion, their independent, in-depth engagement with assignments and solutions to identify and raise problems for resolution at tutorials would not only enhance their understanding but also result in better utilisation of limited tutorial time. He, like Sue, thus chose to make students responsible for their own decisions concerning the use of assignment solutions, but implied that he would have liked more students to avail themselves of the opportunity to resolve problems with him during tutorials.

In conclusion, Dan experienced a number of tensions when deciding what material to use to scaffold his students' development of the necessary application proficiency. He was not always able to implement his preferred policy of sequencing assignments with progressive complexity and cognitive challenge, owing, it would appear, to a number of contextual constraints, one of which may have been related to curriculum structure. In resolving assignment solution policy dilemmas, he chose to issue solutions prior to assignment completion, thereby making students responsible for their own learning choices and preparing them to become independent life-long learners.

6.2.4 Tutorial classroom practice

The section that follows discusses the two principal observed activities that occurred during tutorial sessions — self-study assignment reviews and personal consultations — and explores the nature of these activities and their influencing factors. By way of background, the section commences with a more detailed overview of what was observed during tutorial sessions than was contained in the introduction.

6.2.4.1 Detailed overview of tutorial self-study assignment reviews and personal consultations

As explained in Chapter Four, two tutorial sessions, each scheduled for 90 minutes (of which 80 minutes was used) were observed. The first tutorial addressed two topics (Cost Management and Portfolio Management) while the second addressed one topic (FSA), and as explained when discussing Dan's lecture practice, two different venues were used for the observed lectures and tutorials. Even though the venues were of very different size and layout, the change in venue did not seem to significantly affect either Dan's practices or the students' behaviour. Most of the 60 registered students attended both tutorials.

Having scrutinised homework attempts and updated the attendance register (10 minutes approximately), and positioning himself at the front of the class, facing the students, Dan proceeded to review homework assignments, question by question, commencing with an overview of an assignment and its requirements. As noted in section 6.2.2.1, the

focus of these reviews was on facilitating and deepening students' conceptual understanding. His methods to achieve this outcome combined an instructive approach and at times a more learner-centred strategy. While the former approach was characterised by his explaining key principles underlying suggested solutions, during which students listened attentively and annotated their solutions, in the latter approach he engaged students in co-constructing understanding. In the first tutorial observed, Dan's approach was mostly instructive, apart from one incident of sustained interaction, which is discussed below as an example of his more learner-centred practice. In the second tutorial, however, Dan initiated a lot more student interaction, which was mostly short-lived but on a few occasions was sustained for longer periods, as he worked with students in developing their conceptual understanding and application in different circumstances. There were occasions, however, when students did not respond to Dan's questions, in which case he would then answer his own questions, an issue that is explored further in section 6.2.5.4 Students at times also raised issues that Dan addressed directly.

Following the assignment reviews, Dan took great care in assisting students individually to resolve their unanswered issues arising from homework assignments. As will be discussed in section 6.2.6.2 however, for those students who did not take advantage of this opportunity, the allocated time did not appear to be constructively used as evidenced by their lack of commitment to engaging with the additional practice questions set by Dan.

The section that follows provides an example, using an actual observed teaching episode, of how, at times, during the self-study assignment reviews Dan co-constructed meaning, and also of the challenges he experienced in this regard.

6.2.5 Self-study tutorial assignment reviews

As explained in the overview above, during the observed self-study assignment reviews there were a few instances of sustained discussion, during which Dan scaffolded students' understanding of concepts and their application. The discussion episode chosen to represent one of those sustained discussions was selected on the basis of the rich variety of interactions that occurred between Dan and his students, thus affording

the opportunity to analyse the manner in which Dan initiated and sustained discussion. This episode was also used in the VSR interview to elicit Dan's thoughts about his practice.

The episode occurred in the first observed tutorial and was part of Dan's review of a Cost Management self-study assignment, Review Problem 21.16, an extract of which, together with the suggested solution, is presented in Appendix 8.

6.2.5.1 Overview of Review Problem 21.16 extract (Appendix 8) and discussion episode

Overview

The assignment, drawn from the prescribed textbook's end-of-chapter review problems (Drury, 2012), focused on cost of quality reporting and was a 35-mark question that required approximately 60 minutes for completion. The focus of the discussion episode below, related to only one of the requirements, as will now be explained.

In the scenario presented (Appendix 8), the relevant company produced a component X in a dedicated set of production facilities and employed a just-in-time manufacturing system. Details were provided of the planned component material and other costs for period 1, as well as the expected losses arising from defective production and customer returns. In accordance with the company's total quality management approach, a zero-defect rate was pursued and hence all losses were to be treated as abnormal. The appendix to the question provided actual production and sales volumes, together with the costs incurred for the first three periods under review. In addition, the question advised that the actual prices incurred were as planned.

Requirement a), a portion of which was the focus of the discussion episode below, required students to analyse the period 1 data provided in the assignment's appendix and to demonstrate that (i) the units produced, lost and sold were as budgeted, and (ii) that the unit material and variable costs were also as planned. Item (ii) was the focus of the discussion episode selected for analysis.

Discussion episode: Review Problem 21.16 requirement a) (ii)

Standing at the front of the tutorial room and referring to a copy of the assignment and solution from the prescribed textbook (Appendix 8), Dan commenced his review by introducing the question and highlighting key information, and then addressed part (i) of requirement a), by providing a brief overview of the solution. Thereafter, he discussed part (ii) of requirement a), a transcript of which is presented below using the following key to the text format:

- Italicised words are those of Dan or his students.
- Normal text in square brackets provides contextual detail.
- Normal text in parentheses represents direct quotations from the textbook question or solution.
- Underlined text denotes Dan's emphases.
- Pauses lasted only a few seconds unless indicated otherwise.

Dan*: ...and then the valuation part of it* [i.e. requirement a (ii)], *to make sure that it's in line with the budget: unit cost levels for materials and variable costs*. [Dan referring to the solution], *costing out the planned components*: *three units of material A and two units of material B, plus the variable cost, £15, gives you a total cost of £87, and then you've got to compare that with the data in the appendix. You're given total cost information in the appendix, £440 640 for the materials and then the variable overhead £91 800* [a long pause] *divided by units worked-on in the process* [i.e. 6120). *Did anybody divide it by what was invoiced out to the customers* [i.e. 5400]*?*

[Student A indicated that he did].

Dan*: Did you? Interesting, now which is more correct?* [Pause] *Who else did it on the basis of invoiced out to the customers?* [Pause] *Let's read the question again and see.* [Long pause while Dan and the students read through the question silently]. *Is there any hint in the question as to what the appropriate base should be?* [Pause].

[Student B answered but too indistinctly to be video-recorded].

Dan*: Where is that?*

Student B*: Paragraph 2 after the numerical requirements.*

Dan*:* [reading from the question], "Burdoy is pursuing a total quality management philosophy, consequently all losses will be treated..." *is that where you're reading?*

Student B*: Yes.*

Dan*:* "... as abnormal in recognition of a zero defect policy and will be valued at variable cost of production". *I don't think that tells us that you must take the base as the number of units that were input, because you could still base it on the number of units invoiced out and still have a variable cost per unit. I think the question is, why have we based the cost on the work in process units rather than*

the invoiced out units? Because effectively you'd get a higher cost per unit if it was based on what was invoiced out, isn't that more accurate?

Student B*: No.*

Dan*: No, why not?*

Student B*: The question says they are working with just-in-time so everything they produce is actually finished and all the defects are actually costed at variable cost and the budget was R87 and the actual was R87 for the .... indistinct... I don't know if that is right...*

Dan*: Okay, so, what you are then saying is, that difference is the losses to be treated as abnormal in recognition of a zero defect policy. Oh, okay. Anybody disagree or agree with that?* [Pause, then directing the next question at Student A] *Why did you base it on the number of units invoiced out to the customers?*

Student A*: Because that will be the unit cost of the items invoiced out.*

Dan*: Ja, but would we not then be over-costing it, in the light of that paragraph that all losses will be treated as <u>abnormal</u> in recognition of the <u>zero</u> defect policy? So, what they are really saying then is, that difference between the 6120 and the 5400, that must be costed out separately as an expense,* [looking at student B] *is that what you're getting at?*

Student B*: yes, yes.*

The analysis and discussion below, referenced by line number to the above episode, demonstrate how, at times, Dan partnered with his students during tutorials to develop their conceptual understanding and application ability.

6.2.5.2 Facilitating discussion of alternative viewpoints to deepen understanding and develop professional skills

In lines 1–7 above Dan gave an overview of requirement a) (ii) and its suggested solution, concluding with a question to ascertain whether anyone had used an alternative basis (5400 units invoiced to customers) to that used in the solution (6120 worked-on) to determine actual unit costs. As his comment below during the VSR interview indicates, the purpose of his pre-planned question was to direct students' attention to a key concept underlying the calculations:

> *When I was preparing the night before I would imagine that that question would have struck me as to which one to use as the base and then it would have been*

> *something that I was prepared for, you know, it would highlight important principles, so it wasn't just an off the cuff discussion.* (LVSR 269–272)

Student A responded in line 8 that he had used the alternative basis suggested by Dan, who then used that response to prompt a deeper engagement with the issue by asking (line 9) which of the two approaches was correct. As there was no response to his questions, he suggested they re-read the tutorial question to identify any possible clues as to which costing basis was correct. When questioned during the interview about his strategy of referring students back to the question, he responded:

> *That's always very, very important, and it comes up over and over again, even when students ask a question and then you realise, well, they haven't actually read the question properly and then my answer to it will be, well, what does the question say? You know, I won't just give them the answer.* (TVSR 286–289)

A recurring issue Dan encountered with his students was that because they did not properly engage with the information provided in tutorial questions, they were unable at times to solve the problems identified. Rather than simply answering their questions directly, he referred them back to the tutorial question so that they would engage with it more thoroughly and hopefully find the relevant information that addressed their problem. For him it was most important that they develop this aspect of problem solving, which, as we see from the episode (lines 10–29), he encouraged them to adopt. On a number of other occasions during the observed tutorials, Dan fostered this skill in a similar manner, thereby assisting his students in developing one of SAICA's required competencies (SAICA, 2014).

Analysing lines 10–29 in more detail, we see how Dan engaged with Student B, who identified a sentence in the question that in her opinion was relevant in deciding which volume base to use for computing the component's unit cost (lines 13–15). Dan then read that excerpt from the question and concluded that it did not explain the correct basis used in the solution (6120 units worked-on) (lines 16–23). Although Dan concluded incorrectly, he may well have done so deliberately to provoke further debate, as seems evident from his subsequent question in which he suggested that the alternative basis (5400 units sold) may have resulted in more accurate product costing (line 24). Student B disagreed with Dan, who then probed her response, asking her to

justify her position, which she did. Dan then affirmed and elaborated her response (lines 25–31).

By provoking debate and justification for the student's point of view, Dan was encouraging deep SAL and the development of critical thinking, opinion formulation and effective communication, all of which are professional skills SAICA requires their accredited academic programmes to foster in students (SAICA, 2014).

In lines 31–39, Dan continued to engage with the class, by seeking alternative viewpoints (line 31) to reflect more deeply on the principle behind the choice of volume basis. When no response was forthcoming, he then asked Student A, who had initially answered incorrectly (line 8) to explain his position, which he did (lines 32–34). Dan then acknowledged his response but questioned its validity in light of the relevant part of the question referred to previously, which he then interpreted, and sought confirmation from Student B to ascertain if his interpretation aligned with the student's (lines 35–38). Judging from her response, she agreed completely and appeared to be affirmed by his reverting to her for confirmation of her position (line 39).

Again, we see in the above analysis that Dan persisted in probing alternative viewpoints by engaging with Student A, who had used the wrong basis. Dan not only acknowledged Student A's explanation but also pointed him to the relevant section of the tutorial question that conflicted with his decision.

Although not illustrated in the discussion episode above, Dan continued to sustain the discussion about the correct basis to use for the costings by suggesting that he was not yet convinced of the correct approach and was open to further suggestions, and by allowing adequate time for students to engage further, which prompted another student to interact with Dan, in the course of which valuable insights were elicited that deepened students' understanding of the principle. In addition, Dan strongly affirmed the last students' contribution, which probably would have encouraged him and others to participate in future. Dan concluded the discussion by reverting back to Student A, whose interpretation was wrong (line 8), to ascertain if he now understood the principle, which he did. The interaction ended on a humorous note, with Dan suggesting that Student A had now been "*converted*".

Having viewed the above episode during the VSR interview, Dan commented:

> *I think the interesting thing that comes out of this is that often there is no straightforward answer, so it's also to emphasise to them that if they are answering a test question, there may be different solutions possible to a particular problem ... and so this was just an illustration of that, that at honours level we're looking more for discussion and reasoning and ideas, rather than just the correct solution. And, I mean, we went about it in a bit of a roundabout way, but that was the whole point, to get different ideas and put them all together.* (TVSR 258–265)

Dan pointed out that this episode illustrated the nature of the challenging issues commonly encountered in assignments and assessments, which had to be resolved by critical thinking and analysis. It also highlighted the possibility in assessments, at times, of there being alternative acceptable solutions, which students were then required to discuss while justifying their decisions, rather than assuming and presenting one correct answer. The episode provided Dan and his students with an opportunity to explore and discuss alternative answers, which were then synthesised in reaching an understanding of the key concept.

Instead of Dan simply presenting the alternatives and their associated justifications, he preferred to allow the arguments to emerge from students' suggestions and explanations, with him skilfully coordinating and facilitating the discussion. In this way he partnered with them in constructing and deepening their understanding of the underlying principles, and developing problem-solving, critical thinking and communication skills.

This episode also demonstrates, as will be discussed below, how Dan's interactions fostered an environment conducive to student participation in tutorials.

6.2.5.3 Creating an environment conducive to student participation: respect and humour

The manner in which Dan interacted with Student A in the above episode, discussed below, provides an example of how he fostered his students' trust and developed a

positive relationship with them, thereby encouraging their discussion of different viewpoints.

Although Student A used the wrong basis to calculate unit costs (lines 5–8), Dan did not immediately dismiss his answer as being wrong, instead choosing to present it as a possible alternative approach (lines 9–10). Thereafter, he continued to involve Student A in the discussion by providing him with an opportunity to justify his position and to reflect on the merits of his argument in the light of a counter argument that had been presented (lines 32–37). Finally, following further discussion and explanation in support of the correct approach, Dan reverted back to Student A to ascertain if he had changed his view, as explained above, thereby checking if he understood the reason for his wrong approach. Thus, the respect shown for a student who had made a mistake and the opportunity afforded the student to justify his position, as well as Dan's concern for his understanding of the issues, are all likely to have developed Student A's trust and sent a signal to the class that making mistakes was acceptable and different views were valued. Dan's behaviour in this regard is likely to have contributed to developing a climate conducive to student participation. So, too, his thanking a student for his valuable contribution to the discussion, noted above, would probably have served a similar purpose, while his spontaneous humour at the end of the episode is likely to have lightened the atmosphere, again enhancing the climate for student participation.

Despite Dan creating a relaxed, respectful environment to encourage student participation, the extent of their interaction with him during tutorials did not appear to be at the level he desired, as discussed in the two sections that follow.

6.2.5.4. Group discussion valued but possibly hindered by a restricted questioning technique

Dan commented below on the level of interaction that had occurred in the above episode:

> *Ja, I think this is one of the better discussions that we've had where there was participation from a few people in the class. Often there will just be dead silence, you know, and then you have to just answer your own question, but*

> *fortunately this one worked very well, so, ja, sometimes it works, sometimes it doesn't work.* (TVSR 291–294)

In an attempt to better understand the possible factors influencing student responsiveness to specific questions posed in observed tutorials (as opposed to more general questioning, which is discussed below), the episodes when specific questioning occurred were analysed. Based on this analysis, it would appear that on those occasions when students responded — mostly unprompted but at times with some prompting — Dan was able to sustain a mostly short-lived but on occasion longer discussion using similar tactics to those discussed above. However, on a number of occasions when his questions remained unanswered he chose not to prompt for a response and instead, after pausing briefly, answered the question himself. It is possible that in these latter instances he adjudged the issues he was questioning to be less significant than others he still had to address, and so chose not to pursue his students' participation further. Time constraints would not, however, appear to explain his variable persistence in seeking responses, given that for both of the observed tutorial sessions only 80 of the scheduled 90 minutes was utilised. An alternative explanation may relate to his lack of formal teacher training and CPD, and hence his use of a restricted questioning technique when faced with unresponsive students.

His response to a question during the VSR interview concerning his focus during homework reviews lends further support to this possibility:

> *So, often I will say, look, are there any problems? I do set aside time later on for individual problems also, but if we can get a group discussion going, that's brilliant, okay, but that doesn't always work to get a group discussion going. But, ja, when I'm standing like this in front of the entire class, it's hoping that somebody is going to come up with a problem and then I can get a discussion going.* (TVSR 124–131)

Although Dan made time available during tutorials for individual consultations, as explained previously, he also created opportunities during review sessions for students to raise issues. He usually did this by posing a general question to the class, once he had completed reviewing an assignment's requirement, in the hopes that a student would

raise an issue from which he could initiate a class discussion, something he valued highly.

An analysis of instances when Dan attempted to initiate discussion from general questioning revealed that it was seldom successful, suggesting an over-reliance on this tactic as a means of generating class interaction, possibly indicative of a restricted questioning repertoire as discussed above.

The section that follows discusses further the possibility that Dan's restricted PK was limiting his use of LCP.

6.2.5.5 Reorientating teaching conceptions: the need for CPD

As is evident from the above discussion, Dan expressed his desire for greater student participation in tutorials but appeared to be hindered from achieving this owing to a restricted questioning technique. In response to a question concerning his experimenting with group work to achieve greater student participation, he commented:

> *I think it's not practical when the numbers are so big, because if you're going to have a class of, what, say 60 and you're going to have ... four or five per group, then you're looking at 12 groups. It's an idea, I must say, I just balk at having to divide this big class into so many groups.* (TVSR 135–138)

Although Dan regarded group work as a possibility, the logistics involved in forming and managing a large number of groups was somewhat daunting. However, when it was suggested that professional development could be arranged to offer guidance in this regard, he commented:

> *I think a workshop like that would be very useful, particularly in the accounting discipline where we always have this pressure with numbers and we don't do group work, I mean, it's not part of our culture, is it?* (P2 TVSR 146–148)

Apart from the above discussion signalling Dan's restricted PK concerning group work, and hence the need for CPD, his reference above to group work "*not being part of our culture*" suggests that conventional teacher-led tutoring practices were embedded in his

and, as he suggested, his colleagues' conceptions of teaching. His restricted view of teaching is not altogether surprising, considering his lack of educational training and CPD, and the likelihood that, as an accounting student, he too was only exposed to traditional teaching methods. Although, as the above discussion of the teaching episode demonstrated, Dan was able to adopt more learner-centred practices within a teacher-led framework, it would appear that for him to adopt a group-based teaching approach would have required a fundamental shift in his teaching conceptions. Thus, for him and colleagues like him to introduce and sustain constructivist teaching strategies like group-based teaching would require that they not only be exposed to the teaching strategy's techniques, but, more fundamentally, also engage with the underlying premises and conceptions of teacher-centred and learner-centred teaching and learning.

In conclusion, within a teacher-led strategy, Dan was able at times to skilfully engage his students in deepening their conceptual understanding and, in the process, facilitate their development of problem-solving, critical thinking and communication skills, as required by SAICA's CF (2014). Although Dan created a climate conducive to student participation, it would appear that the extent of their interaction during tutorials was limited to some degree by his restricted questioning technique. For Dan and colleagues like him to adopt and sustain LCPs fundamentally different from conventional pedagogy would probably have required a reorientation of their conceptions of teaching and learning.

6.2.6 Individual problem solving

As outlined earlier, Dan set aside approximately 20 minutes in each of the observed tutorials for students to individually resolve any unanswered issues following self-study assignment reviews. During this period, those not seeking his assistance were supposed to engage with another assignment question set by Dan. The effectiveness of these activities and the underlying influences will now be discussed.

6.2.6.1 Individual consultation facilitated by Dan's sensitivity deepens conceptual understanding

During the initial interview, in responding to how he ascertained whether students had acquired the necessary conceptual understanding, Dan commented:

> *A lot depends on the students ... to ask you if they have problems and then from there you can gauge whether they are keeping up or not ... That's why I set aside that time in the tutorial, you know, after I've done a general discussion ... so then I'll walk around the class and then they must ask me questions ... Sometimes if I see a student is quiet, then I'll just go up to them and say ... how is this tut going? And then suddenly they just pop out with a question.* (II 179–183, 453–454)

Dan placed considerable reliance on his students' raising issues with him as a means of ascertaining their grasp and application of concepts, and for this reason he scheduled individual consultation time during tutorials. In addition to relying on students to raise issues, Dan also at times approached those who had not engaged him directly, ascertaining their progress and facilitating their raising queries with him. In this way he demonstrated sensitivity towards his students and a desire to assist them in gaining the necessary depth of understanding. His answer below to a question during the VSR concerning the possibility of personal consultations during tutorials perhaps limiting the learning opportunities afforded the class as a whole, further highlighted his student sensitivity:

> *I don't think so ... in a classroom situation where everybody is waiting for you to finish your question, I don't know whether students would actually be forthcoming, I think they need that privacy and time to think through what it is that they want to ask you.* (TVSR 525–531)

Dan disagreed with the suggestion that individual problem solving limited learning opportunities for the class, pointing out that students needed the opportunity to articulate their problems in their own time without peer pressure to complete the problem resolution. In commenting further on the individual consultation episode viewed, Dan commented:

> *Ja, I think she asked some insightful questions in trying to come to grips with the terminology ... So, I think that was actually a very, very important question that she asked and so it actually points to the fact that she has understood.* (TVSR 507–508, 515–516)

In Dan's opinion, the student's questions demonstrated that she had really engaged with the assignment and thus understood the concepts, but needed guidance to clarify some misunderstandings. In this and other consultation episodes observed, Dan worked closely with the students to resolve their queries, hence assisting them in gaining the necessary understanding. Thus, to the extent that personal consultations afforded students the opportunity to resolve queries and develop their understanding, it was worthwhile, but beyond that, the time set aside did not appear to be effectively used, as discussed below.

6.2.6.2 Students' lack of commitment to unseen assignments: the unintended influence of pedagogue's practices and VSR-enabled critical reflection

In response to a question in the initial interview concerning the nature and purpose of what Dan referred to in the tutorial programme as "unseen questions" (AMAF Module Coordinator – PMB, 2012a), Dan commented:

> *The idea is that if they ... don't need to raise any questions with me, then they must attempt the unseen. That's the objective, so it's just for those that are ahead of the class to do some additional work while I help the ones that have problems, that's the theory behind it.* (II 473–476)

The purpose of additional practice questions was to engage those students who had no specific queries so that Dan could give his attention to students who sought his help. Dan assigned one additional practice question of about 30 minutes each week, selected from the prescribed textbooks. The term "*unseen*", as explained by Dan elsewhere in the initial interview, referred to the fact that the question was not part of the assigned homework and thus his students were unlikely to have attempted it prior to the tutorial session. By referring in his explanation to "*the theory behind it*" (i.e. his intended purpose for unseen questions), he was perhaps suggesting that what happened in

practice did not necessarily align with his intentions. This mismatch was evident during the two tutorials observed when, of the students not consulting Dan, many chose to chat among themselves instead of engaging with the additional practice question. On a number of occasions, when the noise level appeared to distract Dan, he instructed the class to settle down and give attention to the unseen question. Dan acknowledged during the initial interview that his students' general level of commitment to unseen questions was unsatisfactory:

> *So, I do find the small minority of diligent hardworking students will sit down and attempt the unseen properly, but most of them probably don't pay as much attention to the unseen as they should.* (II 483–484)

Although Dan was aware that the current unseen question arrangements were not particularly effective, he appeared not to have implemented changes to address this issue. Perhaps he had not done so because he had not reflected sufficiently on the causes of the problem and how to remedy the situation. However, during the VSR interview, having viewed an episode of individual problem solving and unseen question activity, Dan commented as follows:

> *I think the unseen can be very valuable if you have lots of time to go through the normal work, deal with individual problems and then have a discussion around the unseen ... But to get the real benefit out of the unseen, I think we shouldn't give them the solution — get them to do it and then have another discussion about the unseen, but that's going to take you into the afternoon.* (TVSR 536–539, 544–546)

It appears likely that the VSR interview process provided Dan with an opportunity to critically reflect on the current unseen question arrangements and suggest a possible remedy to improve their effectiveness, but at the same time highlighted existing timetable constraints. Perhaps Dan envisaged that withholding solutions might have motivated students to engage more thoroughly with the assignments because it provided them with an opportunity for feedback on their conceptual understanding and application ability, since they had already completed and discussed the homework assignments.

Although it might have been possible to have extended the tutorial by another period to accommodate a discussion of the unseen question, Dan questioned students' ability to remain focused and engaged during the subsequent two-hour lecture:

> *I think there may be some issues from a student's perspective, you know, if they've had a double tutorial and then a lengthy lecture, you know, they may be getting quite tired towards the end of the lecture and the concentration levels may not be that great.* (TVSR 473–476)

Despite the fact that this time constraint identified by Dan limited his ability to improve the effectiveness of unseen questions, it is possible that students may have interpreted his approach to this activity as suggesting that it was relatively unimportant. In both tutorials observed, Dan briefly referred to the unseen question, pointing out that it was the appropriate activity for those who did not need to consult him. He did not, however, introduce the questions in any way — for example, by commenting on the questions' content or purpose or how they related to the homework discussions just completed. In addition, given that there was no feedback or student accountability concerning their attempts at the unseen questions, it is possible that most students regarded this activity as merely an attempt to keep them occupied to allow for individual problem-solving. Dan's apparent lack of awareness of the possible effect of his practices concerning unseen questions could possibly be linked to his inadequate exposure to teacher training and ongoing CPD.

Tutorial time set aside for personal consultations thus afforded students the opportunity to resolve queries and deepen their understanding; however, beyond that, the unseen assignment activity appeared to be ineffective, owing to students' general lack of commitment. Although Dan was aware of this situation, he did not appear to have implemented any changes to remedy it, possibly as a result of insufficient reflection on its causes and possible remedies. The VSR interview, however, afforded him this opportunity, facilitating his suggestion of a possible remedy and also the constraining effect of the existing timetable. It also appeared that, possibly owing to an absence of teacher training and CPD, Dan was unaware that his own actions concerning unseen questions may have contributed to his students' low level of commitment.

6.2.7 Conclusion

Conclusions will be drawn concerning Dan's tutorial practices discussed above, followed by a comparison with his lecturing practices.

6.2.7.1 Tutoring practices

A common theme evident in Dan's tutoring practices, discussed above, was the tensions he experienced in not being able to implement his preferred learner-centred strategies, owing to, on the face of it, student-related barriers or structural constraints. In this regard he attributed his inability to implement his preferred learner-led consultation strategy to student resistance, instead adopting a combined teacher- and student-led approach, with the former dominating. Similarly, student unresponsiveness at times during tutorial reviews appeared to hamper his ability to initiate discussion and partner with his students in deepening their conceptual understanding and development of essential professional skills. Time pressures — associated, it would seem, with an inappropriate MAF curriculum structure — prevented him at times from progressively sequencing the assignment complexity, and the diploma's concentrated timetable was regarded as a barrier to improving the effectiveness of unseen assignment activities during tutorials.

It would appear, however, that a combination of inadequate critical reflection on these tensions he faced, a restricted PK base associated with inadequate teacher training and CPD, and a deep-seated, teacher-led conception of teaching and learning hindered him from devising remedies to address these challenges. In this regard, however, as was evident with his lecturing practice, the VSR interview process prompted critical reflection and his suggestion of a possible remedy to improve the effectiveness of unseen assignment activities.

6.2.7.2 Lecturing and tutoring practices compared

Dan experienced similar tensions in the lecturing and tutoring environments in that in both situations he desired more learner-centred, participative practices but felt constrained from doing so. Whereas in the lecturing context the primary constraints he experienced related to addressing SAICA's requirements, in the tutoring environment it

was student-related and structural constraints, as explained above, that hampered his activities.

In both teaching contexts, Dan's inability to devise strategies to resolve the tensions he experienced was probably indicative of his restricted critical reflection and PK, attributable in turn to an absence of formal teacher training and CPD. In this regard, it emerged that the VSR interview process presented a valuable opportunity for informal CPD, prompting him to critically reflect on his practices, diagnose weaknesses and suggest alternative approaches.

Although in both the lecturing and tutoring contexts Dan's overall strategy was teacher-led instruction, the latter context was characterised by more student interaction and participation, including a few instances of sustained discussion. It is likely that this difference was attributable to Dan's different teaching intentions in each environment, as well as other contextual factors. Whereas in lectures, Dan's primary intention was to facilitate initial understanding of basic concepts by conveying explanations and demonstrating problem solving, in tutorials more interaction and discussion was required (and was evident) to enable students to deepen their conceptual understanding. It is possible that Dan was able to initiate and sustain more interaction in tutorials than in lectures owing to reduced time pressures, which, in turn, allowed a more flexible approach and a more relaxed environment. A further likely contributing factor was better student preparedness, thus enabling their increased participation.

Having analysed and interpreted Sue and Dan's teaching practices, the consolidated findings concerning their practice will be discussed in the context of the literature reviewed and conceptual frameworks developed in Chapters Two and Three respectively.

CHAPTER 7
DISCUSSION OF FINDINGS

7.1 INTRODUCTION

The purpose of this chapter is to position the two case study participants' consolidated findings that address the key research questions identified in Chapter One, in the context of the literature reviewed and conceptual frameworks developed in Chapters Two and Three respectively. In this way the findings will either confirm, refute and/or extend the literature on HEI accounting teaching practices and influencing factors, As anticipated, the case study methodology with its use of multiple data sets, including direct observation (seldom used in accounting education studies) and VSR interviews (apparently not used before), provided rich data from which the findings emerged. Key themes identified and discussed below, were the mixed nature of teacher- and learner-centred practices, barriers and enablers of learner-centred practices, and the possible effect of the AMAF teaching and learning environment on SAL.

7.2 MIXED TEACHER- AND LEARNER-CENTRED PRACTICES

Confirming the case study findings of Coetzee and Schmulian (2012), participants' lecturing practices were found to be predominately teacher-centred, with tutoring practices being more learner-centred. More generally, these findings also confirm the adoption by some educators of mixed pedagogies in these different teaching contexts (Ballantine & McCourt Larres, 2004; Coetzee and Schmulian, 2012; Fortin & Legault, 2010; Hall et al., 2004). This also aligns to some extent with accounting educators' proposals discussed in Chapter Two, for example Helliar's (2013) and Wilkerson Jr's (2010), suggestions for adopting instructive teaching methods to develop students' technical competence, and more learner-centred, constructivist methods for developing professional skills, values, ethics and attitudes.

The case-based methodology used in this study, however, afforded deeper insights into lecturing and tutoring practices than previously reported, as will be discussed below. Thereafter, possible reasons for the different lecturing and tutoring approaches employed will be considered, as well as a reflection on educators' pedagogic choices and influencing factors.

7.2.1 Direct observation reveals mixed lecturing pedagogies

While in many respects the participants' predominately teacher-centred, content-intensive, transmissive lecturing practices were similar to those reported in the literature (AECC, 1990; Bui & Porter, 2010; Coetzee & Schmulian, 2012; Jackling et al., 2013; Leveson, 2004; Lucas, 2002; Palm & Bisman, 2010; Slabbert & Gouws, 2006; van der Merwe et al., 2014; West & Saunders, 2006), they differed in the sense that within the dominant teacher-centred approach, the participants also adopted some learner-centred practices. For example, Sue used concept questions to encourage critical reflection and reinforce principles, while Dan attempted to initiate more discussion during problem-solving demonstrations than during his initial explanations of concepts. In addition, both Sue and Dan frequently sought to demonstrate the wider relevance of content by discussing its use in business contexts, although, as will be discussed later, Dan was more successful in this regard than Sue. Unlike some pedagogical studies that have suggested that the dominance of large-class lecturing implies a teacher-centred lecturing approach (Palm & Bisman, 2010; van der Merwe et al., 2014), this study has shown, through the use of direct observation, that while teacher-centred practices may dominate, learner-centred activities may also at times occur. This finding adds further evidence of variable teaching approaches being adopted during lecture sessions, which, although seldom reported, was proposed by Coetzee and Schmulian (2011).

7.2.2 Transmitting concepts, not rules and technique: the possible influence of disciplinary content or academic level

An additional insight from this study was that the participants' lecture focus was more on transmitting concepts and the application thereof from a user's perspective —

consistent with one of Leveson's (2004) variants of teacher-centred pedagogy — than on transmitting rules and techniques from a preparer's focus, as reported in some pedagogical studies that have focused specifically on financial accounting (Coetzee & Schmulian, 2012; Jackling et al., 2013; Lucas, 2002; Palm & Bisman, 2010). A possible explanation for the above-noted difference may relate to a difference in the nature of the two disciplines' content, with MAF perhaps being more concept-based than financial accounting (Jackling, 2005b), given that financial reporting is governed by regulatory standards (i.e. IFRS), whereas MAF has no equivalent. This possibility is reinforced in SA where, as discussed in Chapter One, SAICA issues rules-based annual ITC examinable pronouncements for all disciplines other than MAF. Given that a principle-based teaching approach is advocated for financial accounting (Jackling et al., 2013; Wells, 2011), an alternative explanation for the apparent difference in lecture emphasis may be related to the postgraduate level of the current study, compared with the undergraduate level of the cited financial accounting studies. Support for this possibility is offered by Jackling et al.'s (2013) findings that a rules-based preparer focus was more prevalent in the first rather than the second and third years of their study. In light of the very limited comparison on which this finding is based, no conclusions can be drawn at this stage and further research into the possible impact of disciplinary content and academic level on pedagogical approaches is required.

7.2.3 Pedagogic choice and compromise: the need for adequate PK

As indicated above and discussed in Chapters Five and Six, tutorials were more learner-centred than lectures, being characterised by higher levels of student participation, but, as was observed with lectures, included both teacher-and learner-centred elements. The adoption of mixed pedagogies in tutorials was consistent with Coetzee and Schmulian's (2012) case study findings but is seldom reported in the literature, thus suggesting that case study research, common to both findings, affords an opportunity to deepen understanding of teaching practice and, given the limited use of this methodology in education research, represents a fruitful area to be pursued in future.

In the current study, the participants' teacher-centred approach took the form of homework assignment reviews with practices similar to the reported literature (Bargate

& Maistry, 2013; Hall et al., 2004; Keddie & Trotter, 1998; Samkin & Francis, 2008). At times, however, during these reviews, consistent with the literature (Ballantine & McCourt Larres, 2004; Coetzee & Schmulian, 2012; English et al., 2004), Dan adopted learner-centred practices by initiating and sustaining teacher-led discussions, thereby co-constructing meaning with his students. Sue's learner-centred practices were evident in her initiation of small-group collaborative learning with features also consistent with the literature (Bargate & Maistry, 2013; Hall et al., 2004; Keddie & Trotter, 1998; Lord & Robertson, 2006). This finding thus confirms the above literature that indicates that different learner-centred methods can be used to achieve similar learning outcomes. It did appear, however, that Sue's use of small-group collaborative learning, involving the whole class, afforded more students the opportunity to participate directly in deepening their knowledge and developing generic skills. This learning opportunity was further enhanced by her policy of including past internal and QE assessments in homework assignments, which, on one occasion, when used as the basis for collaborative learning, generated the greatest level and richness of small-group discussion, probably related to the more challenging nature of the issues to be resolved. It would seem that Dan's teacher-led approach to initiating class discussions, together with his incremental scaffolding policy of deferring past assessment questions for self-study purposes to prepare for tests, may have contributed to lower levels and richness of class discussion occurring, as observed. It is possible however, that Dan's choice of a teacher-led approach was influenced by his inexperience in facilitating group work, as discussed in Chapter Six, and possibly his desire to employ a more time-efficient method to accommodate personal consultations, which he scheduled during each tutorial.

Thus Sue's and Dan's choices of alternative methods to foster student participation in critical thinking and co-constructing meaning, highlight the complexity of pedagogic choice, involving compromise when faced with constraints. These challenges emphasise the need for adequate PK to facilitate and guide educators in their decision making. There were other examples when Dan and Sue had to adopt compromise strategies in the face of unresolvable constraints associated with student resistance. For example, Dan had to forego his preferred student consultation tutorial strategy, instead supplementing consultations with assignment reviews and Sue abandoned her preferred student-led discussion lecture strategy reverting instead to a traditional teacher-centred

approach. In both instances, it appeared that the participants' restricted PK contributed to student resistance, again highlighting the importance of adequate and ongoing CPD.

7.2.4 Pedagogic choices: the influence of disciplinary content, teaching intentions and contextual factors

A number of factors, confirming the literature as indicated below, appeared to explain the more interactive nature of both participants' tutorials compared with their lectures. Firstly, it is possible that their differing intentions for lectures and tutorials motivated their different approaches in these two teaching contexts. Because of the concept-based nature of MAF, Sue and Dan prioritised students' conceptual understanding by adopting an overall teaching strategy, consistent with Spraakman and Jackling's (2014) proposal and English et al.'s (2004) intervention, which scaffolded student understanding and application proficiency incrementally and cumulatively. Accordingly, whereas in lectures their intention was to convey an initial understanding of fundamental principles, which they attempted to accomplish through detailed step-by-step explanations, in tutorials their focus was on deepening students' understanding by focusing primarily on key principles only, and by initiating more active learning and student participation. These different teaching intentions in lectures and tutorials may explain why Sue and Dan experienced less time pressure in tutorials than in lectures, and hence indicate that SAICA's extensive curriculum was less constraining of learner-centred practices in tutorials than in lectures. In addition, it is likely that reduced time pressures in tutorials enabled the educators to adopt a less structured approach, as observed, which in turn created a more relaxed atmosphere, conducive to student participation (Coetzee & Schmulian, 2012).

An additional factor that probably explained students' higher levels of participation in tutorials than in lectures was their generally better level of preparedness (Keddie & Trotter, 1998), since they had already attempted the self-study assignments that were discussed during tutorials. In Sue's case, the smaller class size also facilitated student participation (Bargate & Maistry, 2013; Coetzee & Schmulian, 2012; Keddie & Trotter, 1998; Lord & Robertson, 2006), which in turn enabled her to sustain class discussions better than in lectures.

The participants' adoption of different teaching strategies to suit specific circumstances is consistent with general education lesson planning principles discussed in Chapter Two (Anderson & Krathwohl, 2001; Killen (2010); Marzano, 2001; Shulman, 1987), as well as some accounting educators' proposals, as indicated above (Helliar, 2013; Wilkerson Jr, 2010). Hence for accounting educators, when faced with an extensive curriculum and highly structured technical and procedural content (more so in some disciplines than others), it may be appropriate to adopt an instructive teaching approach when introducing new knowledge in lectures, one that relies on direct guidance, careful structuring and control (Brookfield, 1990; Rosenshine & Stevens, 1986). Thereafter, equipped with foundational knowledge, students would then be able to explore more complex, ambiguous, poorly structured problems using active constructivist learning strategies (Spiro & DeSchryver, 2009; Spraakman & Jackling, 2014), thereby facilitating the development of generic skills such as critical thinking, problem solving, communication and team work. Although direct instruction may be a more appropriate strategy at times, its use does not preclude the adoption of constructivist principles (Killen, 2010), such as seeking to engage students in discussion or through the completion of in-class activities that require reflection on new knowledge — as in Sue's case through the use of concept questions, and as achieved by others (Matherly & Burney, 2013; Samkin & Francis, 2008). It is also evident that many of the learner-centred interventions discussed in Chapters Two and Three occurred within the framework of ongoing instructive lectures, either implemented in seminars or tutorials only (Bargate & Maistry, 2013; English et al., 2004; Hall et al., 2004), or addressed in lecture sessions specifically designated for this purpose (Butler & Von Wielligh, 2012; Kirstein & Kunz, 2015; R J Rudman & Terblanche, 2011), or as once-off, out-of-class projects or assignments (Dyball et al., 2007; Riaan J. Rudman & Kruger-van Renen, 2014). Although the ongoing use of instructive lectures in these circumstances may have weakened the principle of constructive alignment, which is important for fostering deep SAL (Biggs, 1996), the nature and extent of accounting disciplinary knowledge, as discussed above, and other constraints, to be discussed in section 7.3, may have discouraged the adoption of more learner-centred teaching strategies in lectures, as occurred in this study.

Thus the tendency for instructive teaching approaches to be adopted in lectures and more constructive strategies in tutorials or seminars, as was found in this study and

proposed and adopted by some accounting educators, as referenced above, may be related to differing teaching intentions, class sizes, levels of student knowledge, and the nature and extent of curriculum content, which in turn impacts on time pressures and the degree of structure. What is also evident, however, is that constructivist principles can be applied within instructivist teaching settings.

7.2.5 Conclusion

This study has thus provided further evidence of the variable nature of teaching practice and influencing factors, with teacher-centred approaches being more prevalent in lectures than in tutorials, but with elements of each occurring in these different teaching contexts. This depth of understanding was facilitated by including direct observation in the research methodology, thus highlighting its importance. What was also apparent, confirming the literature, was the possibility of using different learner-centred methods in tutorials to achieve similar ends, and that the choice of method — influenced by educators' PK, teaching intentions and time constraints — sometimes involves compromise. More generally, it was suggested that the tendency for instructive teaching approaches to be adopted in lectures and more constructive strategies in tutorials, may be related to differing teaching intentions, class sizes, levels of student knowledge, and the extent and nature of curriculum content.

Although prior literature has suggested that MAF may be more concept-based than financial accounting, the linking of different lecturing emphases to different accounting disciplinary content does not appear to have been previously reported. This study's preliminary findings in this regard present an area for future research, which could be expanded further by also considering possible differences in tutoring practices.

The following section discusses, in relation to the literature, the barriers hindering the adoption of learner-centred teaching practices as experienced by the study participants.

7.3 BARRIERS HINDERING THE ADOPTION OF LEARNER-CENTRED TEACHING PRACTICES

Consistent with accounting education literature (Adler et al., 2000; Bui & Porter, 2010; Hesketh, 2011; The Pathways Commission, 2012; van der Merwe et al., 2014; Venter & de Villiers, 2013), it emerged that a number of barriers restricted the case study participants from realising and implementing their learner-centred intentions and preferred teaching strategies. As discussed below, however, this study's findings extend the literature by giving more insight into the nature of the hindrances experienced by HEI accounting educators, and the interaction of these barriers in restricting the adoption of learner-centred practices. These hindrances will be discussed by commencing with SAICA's influence on accounting educators' practice and then focusing on other barriers revealed in this study.

7.3.1 SAICA's extensive curriculum and QE performance pressures: pervasive constraints on learner-centred practices

Confirming the findings of others (Botha, 2001; Coetzee & Schmulian, 2012; Venter & de Villiers, 2013; van der Merwe et al., 2014), SAICA's extensive curriculum requirements and QE (now renamed the ITC), and associated time and performance pressures respectively, were found to be pervasive constraining influences on the adoption of learner-centred pedagogy, particularly in respect of lecturing practice, as explained in section 7.2.4. For both participants, SAICA's influence was far reaching: it not only affected many of their practice decisions but was also an ever present covert threat in terms of accountability concerns associated with SAICA's QE (Coetzee & Schmulian, 2012; van der Merwe et al., 2014; Venter & de Villiers, 2013). Although the prior literature cited above has identified accountability concerns and institutional reputational issues surrounding SAICA's QE, this study vividly highlighted the participants' experience of these concerns, which appear to be more keenly experienced by educators of final-year students preparing for SAICA's QE, as was the case in this study, compared with those involved in a second-year module (Coetzee & Schmulian, 2012). This finding is to be expected, given the more imminent prospect of the high-stakes ITC from a student's (Anthony, 2013; Barac, 2012; Flood & Wilson, 2008) and

educator's perspective. As was evident in Dan's case, his concerns in this regard proved to be a powerful influence on his practice, initially constraining him from considering the adoption of case-based teaching and then changing his attitude when he linked this strategy to the possible future direction of SAICA's QE. Not surprisingly, under these circumstances, Dan and Sue felt compelled to "teach to the test" (Botha, 2001), a situation extensively criticised both locally (Botha, 2001; Coetzee & Schmulian, 2012; van der Merwe et al., 2014; van der Schyf, 2008; Venter & de Villiers, 2013; West & Saunders, 2006) and abroad (AAA, 1986; AECC, 1991; Albrecht & Sack, 2000; Birkett & Evans, 2005; Cooper et al., 2005) because of its narrowing influence on curricula and pedagogy. Not only did the demanding SAICA requirements induce a content-intensive, transmissive lecturing approach but, owing to the associated time pressures, one participant felt compelled to limit student participation in lectures while the other was constrained from introducing more authentic, real-world business illustrations. Similarly, lecture and tutorial content that could have expanded and deepened students' knowledge was deliberately excluded as it was adjudged to be beyond the scope of SAICA's curriculum, thereby reducing teaching and learning to an instrumental activity, paradoxically at odds with SAICA's (2014) desire for accredited programmes to promote lifelong learning among their students.

7.3.2 Explicit and implicit barriers to learner-centred teaching practices and their interdependencies

Apart from SAICA's constraining influence on participants' teaching practices, they perceived a number of other impediments that restricted their adoption of more learner-centred practices, some of which confirm the literature while others do not appear to have been previously reported. A further contribution of this study, as will be discussed below, is that it highlights the interaction of the barriers and their combined effect on participants' practice, as well as drawing a distinction between explicit and underlying constraints.

Consistent with Adler et al.'s (2000) findings, both participants attributed their difficulty in implementing more learner-centred teaching strategies to students' unwillingness to adapt to a teaching and learning environment that required more

participation and the assumption of greater learning responsibility. Similar to Adler et al.'s (2000) findings, it would seem that student resistance in this study was also related to their prior teaching experiences, in which, according to Sue, undergraduate accounting students at UKZN assumed a largely passive role in class and hence were conditioned to expect the same approach at postgraduate level. This study's findings, however, added further insight in this regard in that it would seem that the case study participants' restricted PK, owing to inadequate teacher training and CPD, contributed to students' resistance to the planned teaching and learning arrangements. For example, insufficient scaffolding appeared to be provided to enable the students to assume greater learning responsibility in respect of thorough textbook engagement, particularly as they had to contend with demanding workloads and intensive summative assessment. It also appeared that participants' restricted questioning techniques, when faced with unresponsive students, contributed to lower levels of student involvement than was desired. Although educators' limited PK has been identified in the literature as a barrier to adopting more learner-centred pedagogies (Adler et al., 2000; Bui & Porter, 2010; Hesketh, 2011; Keevy, 2016), its linkage to student resistance does not appear to have been previously reported. What was also evident in the findings, consistent with the literature (Kane et al., 2002; Leveson, 2004; Lucas, 2002; Trigwell & Prosser, 1996), was that for educators like Dan especially, who held deep-seated teacher-centred conceptions, the sustainable adoption of innovative learner-centred strategies would require, through CPD, more than just exposure to specific techniques but also a fundamental engagement with the underlying premises and conceptions of teacher-centred and learner-centred approaches (Wood & Maistry, 2014).

Two structural barriers that also hindered the implementation of learner-centred practices emerged in the study. An impediment mentioned frequently by the case participants was the concentrated nature of the AMAF timetable, which reduced students' attentiveness and willingness to participate in class discussions. A further structural hindrance appeared to be the inappropriate concentration of SAICA's MAF curriculum into two annual modules, which compounded the time pressures already experienced in addressing SAICA's extensive curriculum. Neither of these two barriers appear to have been specifically reported in the literature, although they are indicative of a lack of critical reflection on the part of the educators in addressing known

constraints, an issue that has previously been reported (Adler et al., 2000; Coetzee & Schmulian, 2012; Leveson, 2004; Lucas, 2002).

Thus, consistent with the literature (Adler et al., 2000; Bui & Porter, 2010; Hesketh, 2011; The Pathways Commission, 2012), the study revealed a combination of barriers that hindered the adoption of learner-centred teaching practices; however, in this study some barriers were explicitly identified by the participants while others were implied by their comments or inferred from their biographies. The implicit impediments (i.e. restricted PK and critical reflection, as well as embedded teacher-centred conceptions) were more fundamental than those expressed explicitly, and appear to explain why participants were unable to resolve the tensions they faced, thus highlighting the need for general and targeted CPD to deepen knowledge bases and encourage a broadening of teaching conceptions. However, as reported in the literature (Adler et al., 2000; The Pathways Commission, 2012), the barriers discussed above are likely to be interdependent, and hence to alleviate one would require attending to the others. For example, an attempt to better manage SAICA-related time constraints by selectively introducing some topics in lectures, while delegating others for student self-study, is unlikely to succeed unless students entering their final year have already developed independent working habits.

7.3.3 Conclusion

This study therefore confirms the literature that has highlighted the complex challenge of addressing the interrelated barriers that constrain the adoption of learner-centred pedagogy. In addition it has deepened our understanding of the pervasive nature of the PAA-related constraints experienced by educators when that PAA, through its accreditation requirements, significantly impinges upon HEI autonomy. Furthermore, this study has highlighted the difference between explicit and more fundamental constraints, the latter related to accounting educators' restricted PK arising from inadequate initial teacher training and a lack of ongoing CPD.

Despite the emergence in this study of many barriers to the effective adoption of learner-centred practices, a number of enablers of change, as discussed below, were also identified.

7.4 ENABLERS OF LEARNER-CENTRED TEACHING PRACTICES

7.4.1 Commitment to teaching improvement: catalyst for change and innovation

Although both Sue's and Dan's lecture practice was predominantly teacher-centred, Sue's tutorial practice was more learner-centred than Dan's, as evident by the different activities they prioritised — in Sue's case, the use of small-group collaborative learning; in Dan's case, the conducting of mostly instructive reviews, with the occasional sustained class discussion. Sue's decision to emphasise collaborative learning ahead of instructive reviews in tutorials was based on her critical reflections on the relative effectiveness of each activity, which led her to conclude that the former was more effective in deepening students' conceptual understanding.

Similarly, following critical reflection on her instructive lecturing practices and through exposure to novel ideas for improving undergraduate tutorial effectiveness, Sue introduced concept questions into lectures to stimulate student engagement and reflection. The above comparison of Sue's and Dan's teaching practices suggests, consistent with the literature (Schön, 1983; Wygal & Stout, 2011; Wygal et al., 2014), that a combination of critical reflection and exposure to CPD were instrumental in enabling Sue to initiate improvements to her practice.

Another possible contributing factor to her introducing more progressive pedagogies than Dan may have been her greater commitment to teaching improvement, evident from her involvement in some (as opposed to no) CPD activities. It is also possible that her discussions, from time to time, of the mutual teaching challenges encountered by her and her colleague (the researcher, who taught the same module), may have contributed to her initiating changes to her practice. Sue also attended annual update meetings arranged by SAICA and her discipline peers from other accredited universities, and hence was probably better informed than Dan on the requirements of SAICA's CF (2014), which, as discussed in Chapter One, promoted learner-centred practices.

Dan on the other hand appeared to be less innovative in seeking to improve student engagement and participation in lectures and tutorials owing to, in would seem, his restricted critical reflection and an absence of any educational training and CPD. His biography and strong endorsement of the VSR interview process on the basis that it stimulated critical reflection (something he indicated he seldom engaged in), supports this contention.

It thus appears that Sue's greater commitment to teaching improvement than Dan's, evident in the comparative levels of critical reflection on their practices, and in her involvement in CPD and a likeminded COP (Schön, 1983; van der Merwe et al., 2014; Wygal, 2011; Wygal & Stout, 2011), contributed to her greater capacity to initiate improvements than was the case with Dan. Despite Sue's greater levels of critical reflection and CPD involvement, these activities, as discussed in Chapter Five, were still somewhat restricted and this appeared to explain the difficulties she encountered in managing a number of tensions experienced in her practice.

7.4.2 Prompting critical reflection and practice improvements through non-evaluative VSR interviews

Given the importance of critical reflection in contributing to teaching improvements (Schön, 1983; Wygal & Stout, 2011), a significant and unexpected finding that emerged from this study, and not previously reported in accounting education literature apart from Wood and Maistry (2014), was the value of the VSR interview process to prompt the participants' critical reflection on their practice. The vivid portrayal of their actual practice using video excerpts of teaching episodes stimulated their critical reflection, thereby enabling them, sometimes spontaneously and at other times prompted by the researcher's questions, to identify weaknesses in their praxis and suggest possible remedies. The process thus afforded them an opportunity for informal CPD. Key to participants' willingness to openly and frankly acknowledge shortcomings in their practice was the non-evaluative stance adopted by the researcher, who thereby developed trust and collegiality. What also contributed to their honest reflections and suggestions was the researcher's understanding of the teaching context and typical challenges encountered. Although not previously reported in accounting higher

education literature, other disciplines have reported similar benefits associated with VSR processes (Muir, 2010; Powell, 2005).

The VSR process also highlighted participants' restricted PK in some areas, for example Sue's questioning technique and Dan's knowledge of case-based teaching, thus pointing to the need for targeted CPD to address these needs. In this way, VSR can be used in conjunction with other, more formal CPD methods to enable accounting educators to identify shortcomings and, through subsequent CPD, to strengthen their PK and hence improve their practice.

7.4.3 Maintaining a contemporary practice knowledge base: supportive HEI policies required

Whereas Sue was more innovative than Dan in seeking to initiate more learner-centred teaching interventions, as discussed above, Dan demonstrated a superior ability to contextualise MAF principles and techniques in current business practice, and was thereby probably more effective than Sue in enhancing the relevance of disciplinary content for students and stimulating their interest. What appeared to enable Dan to achieve this enrichment of his lectures was his deeper knowledge of current developments in disciplinary practice attained through his ongoing wide reading of the business and financial press, and his professional work experience. Given the vocational nature of SAICA's accredited professional accounting programmes, attested to by the participants and others (Coetzee & Schmulian, 2012; van der Merwe et al., 2014; Venter & de Villiers, 2013), exposing students to current business applications of disciplinary knowledge would give them more insight into the practical issues they were likely to encounter in future, thus broadening their understanding and better equipping them for the workplace (Albrecht & Sack, 2000; The Pathways Commission, 2012). In addition, it is possible that, stimulated by interesting current business illustrations, some students may have been motivated to read more widely, thus broadening and deepening their knowledge further and encouraging an attitude of independent lifelong learning, as espoused by SAICA (2014). Thus, as identified in educator (Wygal & Stout, 2015; Wygal et al., 2014) and student surveys (Fatima et al., 2007; Miranda et al., 2012) of accounting teaching effectiveness, contemporary disciplinary practice knowledge is a

key component of accounting educators' CK base. For all these reasons, the impending implementation of UKZN's (2013) policy on private remunerative work, tied to demanding research publication requirements that Dan in all likelihood would be unable to achieve, posed a threat to his ability to contextualise disciplinary content as effectively as was currently the case. While the value of research informed teaching is widely recognised as exposing students to the latest disciplinary findings, and hence should be a key performance outcome for educators, university policies also need to recognise the value of and facilitate teaching excellence and innovation (O'Connell, 2015; The Pathways Commission, 2012).

This curtailment of an important means to enrich and deepen students' learning through exposure to contemporary business practices (Smith et al., 2012) raises the issue of how university policies sometimes hinder teaching effectiveness, particularly recognition, reward and tenure policies as reported in the literature (Adler et al., 2000; Bui & Porter, 2010; Hesketh, 2011; Lubbe, 2014; The Pathways Commission, 2012). For this reason calls have been made for greater recognition to be given to teaching in HEI policies — not just those dealing directly with reward and recognition (Lubbe, 2014; May et al., 1995; Smith et al., 2012; Sumden, 1999) but more generally (Adler et al., 2000; Albrecht & Sack, 2000; Bui & Porter, 2010; Hesketh, 2011; The Pathways Commission, 2012).

7.4.4 Conclusion

By comparing the teaching practices of this study's participants using multiple data sets, rich insights have been gained that confirm the importance of educators' commitment to teaching, as evident in their ongoing critical reflection, involvement in CPD and communities of practice. Similarly, the importance of educators' maintaining the currency of their disciplinary practice knowledge was highlighted, and emphasised the importance of enabling HEI policies in this regard.

A new insight and contribution to accounting education literature arising from this study is the valuable role that the VSR interview process can play in stimulating educators' honest, critical reflection on their practice, thus facilitating suggested remedies and identifying specific areas of restricted PK for targeted CPD.

The final section to be discussed is the expected impact of the AMAF teaching and learning environment on SAL.

7.5 THE PARADOXICAL INFLUENCE OF SAICA'S EXTENSIVE CURRICULUM AND QE PERFORMANCE PRESSURES

Consistent with the goals of SAICA's CF (2014), both participants' intention was for their students to develop deep conceptual understanding and a generic skill set that would enable them to achieve application proficiency in the workplace. While some of their teaching practices supported these intentions, others did not, as is discussed below.

Given that learner-centred strategies were more evident in tutorials than lectures, particularly student participation in co-constructing meaning, it is likely that deep SAL and skill development was fostered more effectively in this context than in lectures (Abhayawansa & Fonseca, 2010; Jackling, 2005a; Lord & Robertson, 2006; Lucas, 2000, 2001). Consistent with the literature cited above, some methods employed in lectures, however, would also have encouraged deep SAL, for example Dan's skilful real-world contextualisation and Sue's use of concept questions. In contrast to these positive elements, however, the transmissive, syllabus-bound nature of lectures, and at times tutorials, would likely have encouraged surface SAL (Abhayawansa & Fonseca, 2010; Gow et al., 1994; Jackling, 2005a; Lucas, 2001; Sharma, 1997) while the overall strong summative assessment focus, performance pressure and probable excessive student workloads are likely to have contributed to a dominant strategic SAL, as confirmed in the literature (Anthony, 2013; Barac, 2012; Flood & Wilson, 2008). As noted previously, an outcome of this nature is contrary to the goals of SAICA's CF (2014), which specifically espouses deep and lifelong learning and encourages learner-centred pedagogy, and yet its own extensive curriculum and QE arrangements appear to be inducing contradictory outcomes.

Unlike the studies referenced above that focused on exploring or ascertaining SAL in relation to the teaching and learning environment, this study has provided rich insights into the actual teaching practices of educators in a final-year pre-qualification professional education programme, and has surmised the possible impact on SAL. Thus

the study's contribution lies in not only deepening the understanding of this key aspect of the teaching and learning environment, and hence informing future SAL research in similar contexts, but also in drawing further attention to the paradoxical influence of SAICA's curriculum and QE requirements.

As discussed in Chapter One, one of the key new requirements introduced by SAICA's CF (2014) was for accredited programmes to develop students' pervasive qualities and skills to the extent possible in a university context. In this regard, consistent with the literature (Barac & Du Plessis, 2014; Bui & Porter, 2010; Fouché, 2013; Low et al., 2013; Viviers, 2016), this study revealed a restricted development of these attributes, owing to the dominance of traditional teacher-centred practice. The only noticeable evidence of generic skill development occurred in tutorials during collaborative learning or teacher-led discussions. However, as reported by Barac and du Plessis (2014), some generic skills such as time management and problem-solving would have been developed during self-study individual assignment completion and assessments. As explained above, SAICA's extensive curriculum and QE contributed to the adoption of teacher-centred practices, hence restricting the opportunity for developing generic skills.

7.6 REFLECTION ON EDUCATORS' PEDAGOGIC CHOICES

In this section I will summarise the case study findings concerning the educators' pedagogic choices and influencing factors and then discuss teaching effectiveness more generally.

The study revealed that both case study participants used a mixture of pedagogies across and within the different teaching contexts of lecturing and tutoring, with teacher-centred practices dominating lectures whereas tutorials were more learner-centred. The chief factors influencing the use and extent of these different pedagogies were different teaching intentions (linked to desired learning outcomes), the nature of disciplinary content and a number of constraints to and enablers of learner-centred pedagogies, as identified below.

Thus in the lecturing context a teacher-centred, content-coverage strategy dominated as the participants sought to enable students to acquire an initial understanding of concepts and techniques as specified in SAICA's extensive curriculum, which together with the concentrated MAF curriculum gave rise to time constraints which restricted the

educators from adopting more learner-centred practices. This challenge was exacerbated by student resistance to assuming greater learning responsibility, arising in part from educators' restricted PK owing to inadequate teacher training and CPD. Given this last mentioned implicit constraint, the participants were unable to negotiate the external and student-related constraints to devise appropriate methods to facilitate more student participation as they desired. Sue, however, due to a greater level of critical reflection and exposure to CPD, as well as her involvement with a teaching improvement community of practice, was more innovative than Dan in introducing learner-centred activities during lectures.

The tutorial context, however, was more conductive to learner-centred strategies given that students had already acquired an initial understanding during lectures and homework preparation. Thus the teaching strategy in that context focused on deepening understanding and facilitating application proficiency by concentrating on key issues and problem-solving processes, as opposed to detailed content and procedures. Accordingly, time pressures were less severe, teaching less structured and a more relaxed atmosphere prevailed which was conducive to greater student participation, facilitated in Sue's case by a significantly smaller class size compared to lectures.

Not only were mixed pedagogies evident across the different teaching contexts of lectures and tutorials but also within lectures and tutorials. Again it would appear that the movement between the different pedagogies was related to the participants' different teaching intentions and content. For example, both participants' lectures were structured into distinct activities commencing with detailed explanations of principles, to enable students to acquire a basic conceptual understanding, followed by problem-solving examples to demonstrate the application of concepts and techniques. While the former activity was largely teacher-centred, the latter was more learner-centred as the educator sought feedback on the extent of students' understanding.

A further factor affecting the participants' use of different pedagogies in lectures and tutorials was the occurrence of unplanned events which required a change of strategy. For example, confronted in lectures and tutorials with unresponsive students when questions were posed, they reverted to teacher-centred transmission in the absence of a more developed questioning repertoire.

As discussed previously, this study's findings of the use of mixed pedagogies are broadly consistent with other accounting studies and proposals as well as general education lesson planning literature in which pedagogic choices are made within the context of various constraints, including resources and educational polices, and are influenced by specific learning outcomes; the nature of curriculum content; and educators' knowledge bases, primarily content, pedagogy and learners characteristics, all combined into PCK. As Shulman (1987) pointed out, and supported by accounting education literature on effective teaching (e.g. Wygal & Stout, 2015; Wygal et al., 2014), educators not only require well-resourced knowledge bases but also need a strong commitment to teaching improvement, as demonstrated by their deliberate actions in preparing for, executing, engaging in critical reflection and maintaining their knowledge bases. Achieving the goal of enabling and supporting effective teaching, requires not only educators' commitment but also other stakeholders'. In the accounting education context (e.g. O'Connell, 2015; The Pathways Commission, 2012) these have been identified as educational institutions (e.g. their resource provisioning and various policies governing recognition, reward, recruitment and practical work experience opportunities); employers (e.g. funding and partnering with educators in joint research and teaching development); students (their support of more learner-centred teaching and willingness to participate and assume more learning responsibility) and PAAs through their accreditation requirements that allow greater curriculum and examination autonomy for educational institutions.

This discussion of factors influencing educators' pedagogic choices foregrounds the model and associated discussion presented in Chapter Eight.

7.7 CONCLUSION

Although this study confirmed the use of mixed pedagogies in lectures and tutorials, the inclusion of direct observations and VSR interviews in the research methodology afforded deeper insight into the variable nature of teaching strategies employed in these contexts and the possible influencing factors thereon.

A preliminary finding emerging from this study, which does not appear to have been reported previously, is the possibility that MAF lecturing practices are more concept and user focused than those employed in financial accounting. This outcome may be

related to the different disciplines' content focus or possibly the different academic levels of the comparative studies supporting this tentative finding. Future research is needed to test the validity of this notion.

While this study's findings confirm the complex challenge of addressing the interrelated barriers that constrain the adoption of learner-centred pedagogy, it has deepened our understanding of the pervasive nature of the PAA-related constraints experienced by educators when that PAA, through its accreditation requirements, significantly impinges upon HEI autonomy. Paradoxically, contrary to SAICA's CF (2014) intentions, these very requirements were shown to influence educators to adopt teacher-centred practices that are likely to foster strategic SAL.

This study also highlighted the difference between explicit and more fundamental constraints to the adoption of learner-centred practices, a classification that does not appear to have been previously reported in the literature. In addition, from the study's multiple data sets, rich insights were gained confirming the importance of educators' commitment to teaching as a key driver of pedagogical improvements. Similarly, the importance of educators' maintaining the currency of their disciplinary practice knowledge was highlighted, and emphasised the importance of enabling HEI policies in this regard.

A new insight and contribution to accounting education literature arising from this study is the valuable role that the VSR process can play in stimulating educators' honest, critical reflection on their practice, in prompting suggested remedies, and in identifying specific areas of restricted PK for targeted CPD.

Having positioned the case study findings in the existing literature, identifying similarities and highlighting new insights, the next chapter concludes the study and discusses its implications.

CHAPTER 8
CONCLUSION AND IMPLICATIONS

8.1 INTRODUCTION

Having discussed the findings in the context of the literature, in this chapter I will provide an overview of the research conducted, including the key findings that address the critical research questions posed in Chapter One. This is followed by a representation of the findings in the form of a model which highlights the interrelationships among AMAF teaching practices, barriers to and enablers of learner-centred teaching. Thereafter the model's implications are discussed and attention drawn to the study's limitations and possible future research opportunities, before final conclusions are drawn.

8.2 OVERVIEW OF THE STUDY

8.2.1 Background, rationale and critical questions

Calls to reform accounting higher education internationally (AAA, 1986; Arthur Andersen & Co. et al., 1989; Boyd, 1995; Lothian & Marrian, 1992; Mathews et al., 1990), gained momentum in the 1990's with the issuing of the AECC's (1990) report in this regard. More recently in SA, similar calls for reform have been made (Botha, 2001; Slabbert & Gouws, 2006; van der Schyf, 2008; West & Saunders, 2006).

The essence of the ongoing criticism is the inadequacy of accounting education to adequately equip graduates for their expanded role in the workplace, arising from accounting curricula being too focused on technical knowledge acquisition in preparation for professional examinations. In addition, the pedagogies employed are too teacher-centred and hence fail to develop the required depth of conceptual understanding and desired generic professional attributes. To address these concerns, recommendations have been made to broaden curricula by exposing students to the

wider context within which accounting is practised. In addition, educators are urged to adopt learner-centred pedagogies that create opportunities for developing professional competencies and lifelong learning skills. A key factor influencing the severity of the above criticisms of a particular country's accounting higher education programme, is the degree of influence that accrediting PAAs exercise over HEIs through their curricula and professional examining requirements (Annisette & Kirkham, 2007; Botha, 2001; Coetzee & Schmulian, 2013; Cooper et al., 2005; Tinker & Koutsoumadi, 1997; Venter & de Villiers, 2013; Wood & Maistry, 2014). The greater the level of PAA influence over HEIs, the more severe the criticism, with SA being an extreme example of low-level HEI independence (Lubbe, 2014; Venter & de Villiers, 2013; Wood & Maistry, 2014) whereas HEIs in the UK enjoy considerably more autonomy (Annisette & Kirkham, 2007; van der Merwe et al., 2014).

To give effect to the above recommendations of reforming accounting education programmes, SAICA changed its knowledge-acquisition-based curriculum to a competency-based framework (2010), broadening the curriculum primarily by including the required competencies for professional skills, values and attributes, and by introducing strategic management, risk and governance competency requirements. In addition, learner-centred pedagogies were advocated, consistent with UKZN's (2012) policy and SA CHE recommendations (CHE, 2004) concerning teaching and learning. The subsequent limited research findings (van der Merwe et al., 2014), confirmed in this study, suggest, however, that SAICA's own accreditation requirements are restricting HEIs from adopting more learner-centred pedagogies and that the extent of the required skills development is therefore limited (Barac & Du Plessis, 2014; Keevy, 2015, 2016; Viviers, 2016). International findings also indicate the slow pace of change in broadening curricula and adopting more progressive pedagogies (Bui & Porter, 2010; Jackling et al, 2013; Low et al., 2013; Palm & Bisman, 2010; The Pathways Commission, 2012) owing to a number of significant barriers, an overview of which is included in section 8.2.2.

In addition to attempting to accommodate SAICA's new CF requirements, UKZN educators, like their counterparts at other research-led universities (Lubbe, 2014) in SA, have to adjust to significantly more demanding research publication requirements. Consistent with the literature, the experience of accounting educators at UKZN is that

despite the incorporation of teaching requirements into performance management systems, research performance is prioritised at UKZN (Bui & Porter, 2010; Sin & McGuigan, 2013; The Pathways Commission, 2012).

Against this background, and motivated by an institutional, personal and theoretical rationale, as outlined below, I conducted an in-depth case study of two colleagues' MAF teaching practices in a postgraduate module at UKZN.

Detailed referencing of the literature referred to in outlining the study's rationale below is included in the literature overview in section 8.2.2 and will not be repeated here.

Following the introduction of SAICA's CF in 2010, I was interested to see to what extent the skills development requirements and learner-centred recommendations had been incorporated into my AMAF colleagues' teaching practices. A better understanding of their practice and underlying influences had the potential for improving the module's pedagogy and throughput performance, as well as UKZN's SAICA-accreditation status. In addition, from a personal perspective, being a fellow educator teaching on the AMAF module, researching teaching practice in the discipline and understanding my colleagues' approaches provided the opportunity for exposure to new ideas with a view to effecting improvements to my own practice.

From a theoretical perspective, the accounting education reform and SAL literature provided general insights into the nature of teacher- and learner-centred pedagogy, while the teaching intervention, effectiveness and prevalence literature, together with studies that highlighted barriers to accounting education reform, offered further insights into teacher- and learner-centred lecturing and tutoring practices. The depth of understanding of these issues, appeared, however, to be restricted by the absence of case study research of specific modules, other than Coetzee and Schmulian's (2012) study of an undergraduate financial accounting module at another SA university. In addition, pedagogical MAF studies appeared to be under-researched, and the inclusion of direct observations of teaching practice in research methodology was seldom reported. Thus, by conducting an in-depth case study exploring the teaching practices of two colleagues involved in the AMAF module, and by making use of multiple data sources, including direct observations and VSR interviews, I sought to deepen understanding of the nature

of teacher- and learner-centred pedagogy in accounting higher education and the influencing factors thereon. Accordingly, the critical research questions were:

1. What teaching practices do AMAF educators adopt?
2. Why do AMAF educators adopt these practices?

Both the lecturing and tutoring teaching contexts were explored.

8.2.2 Literature overview

A wide range of accounting education literature was reviewed to gain insight into different dimensions of accounting teaching practices and their influence on learning outcomes, as well as the challenges encountered and enablers identified in implementing recommended education reforms.

The SAL literature highlighted the association of teacher-centred and learner-centred pedagogy with surface and deep SAL respectively, with surface SAL dominating in accounting higher education (Abhayawansa & Fonseca, 2010; Gow et al., 1994; Jackling, 2005a, 2005b; Lord & Robertson, 2006; Lucas, 2000, 2001; Sharma, 1997). Strategic SAL, however, appears to dominate in pre-qualification professional education (Anthony, 2013; Barac, 2012; Flood & Wilson, 2008), which SA CA education closely resembles, given the intense performance pressure and content-intensive, syllabus-bound curricula that characterise this teaching and learning environment.

Given that accounting education includes highly structured technical and procedural content, some accounting educators have proposed the use of mixed pedagogies, with instructive teaching advocated for developing technical competence, and learner-centred approaches for developing deep SAL and generic skills and values (Coetzee & Schmulian, 2011; Helliar, 2013; Wilkerson Jr, 2010). Although a number of educators have initiated interventions to foster deep SAL (English et al., 2004; Hall et al., 2004; Samkin & Francis, 2008; Turner & Baskerville, 2013; Wynn-Williams et al., 2016) and generic skill development (Bargate & Maistry, 2013; Kirstein & Kunz, 2015; Riaan J. Rudman & Kruger-van Renen, 2014; Stainbank, 2010), experience in other academic disciplines shows that fostering deep SAL (Baeten et al., 2010; Marton & Säljö, 1997) and developing generic skills (Barrie et al., 2009; de la Harpe & David, 2011) are

complex and challenging processes, but ones that are likely to be more successful if curriculum, teaching and assessment are all aligned around desired learning outcomes (Biggs, 1996). Incorporating effective accounting teaching attributes, as identified in educator surveys (Stout & Wygal, 2010; Wygal & Stout, 2015; Wygal et al., 2014) and student surveys (Fatima et al., 2007; Miranda et al., 2012), is also likely to contribute to achieving these learning outcomes, in particular if the following attributes are present: adopting a student development focus, demonstrating passion and enthusiasm for teaching and the discipline, being well prepared and organised, integrating subject content with practical knowledge, skilful instruction, and creating an atmosphere conducive to student participation.

Evidence suggests, however, that despite some educators' attempts to give effect to accounting education reform recommendations, as indicated above, curriculum narrowness and teacher-centred pedagogy continue to dominate classroom and assessment practices (Barac & Du Plessis, 2014; Bui & Porter, 2010; Coetzee & Schmulian, 2012; Jackling et al., 2013; Palm & Bisman, 2010; van der Merwe et al., 2014; Viviers, 2016), with a number of interrelated barriers having been identified as hindering reform initiatives. These have been categorised according to the different stakeholders involved: faculty, students, HEIs, and the accounting profession (Adler et al., 2000; The Pathways Commission, 2012). However, a number of reform enablers have also come to the fore, namely educators' commitment to continuous improvement and innovation (Wygal & Stout, 2011), and maintaining a contemporary practical knowledge base (Smith et al., 2012).

Thus, transforming accounting education has proved to be a significant challenge that requires further research to better understand the issues hindering progress. In this regard, my in-depth case study of MAF at an advanced level, in a pre-qualification professional accounting education environment, was expected to make a useful contribution to understanding the possible facilitators and barriers to adopting more progressive, learner-centred pedagogies.

8.2.3 Conceptual framing

The conceptual frameworks I used to guide the study consisted of two elements. As explained below, the first framework, drawn from the above literature, contrasted different dimensions of accounting teaching practice within a teacher- and learner-centred structure, and also took into account common barriers identified as hindering learner-centred practices. The second framework focused on teaching effectiveness, drawing on Shulman's (1986, 1987) theories but supplemented by related accounting education findings (Fatima et al., 2007; Kerr & Smith, 2003; Miranda et al., 2012; Stice & Stocks, 2000; Stout & Wygal, 2010; Wygal & Stout, 2015).

The general teaching dimensions of teacher- and learner-centred approaches were first established from the SAL and accounting education reform literature, and these dimensions were then supplemented from the other literature reviewed above to develop, in more detail, the specific lecturing and tutoring practice dimensions. Thus, as detailed in Chapter Three, the dimensions included in the conceptual framework were: teaching intentions and orientation; teaching strategies, methods, disposition and attitude; learning resources, materials and activities; and student roles.

The teaching effectiveness framework referred to above helped to structure my thinking about the case study participants' teaching processes and related practices, interrelationships and influences. Included in the framework were Shulman's (1986) knowledge bases — primarily content, pedagogy, and PCK — which, apart from incorporating the former two bases, also draws on his other knowledge bases in respect of learners, educational contexts, and educational purposes, desired outcomes and values. Shulman (1987) made the point, however, that knowledge in itself does not lead to effective teaching; it is rather how teachers use that knowledge in their decision making and actions that determines their effectiveness. To provide guidance in this respect he developed a process model of pedagogical reasoning and action (Shulman, 1987), which I incorporated into my framework.

Taken together, the teacher- and learner-centred practices framework, together with teaching effectiveness concepts, provided a useful frame of reference for researching my case participants' teaching practices and the underlying influences thereon.

8.2.4 Research methodology

Given the paucity of case study research on teacher- and learner-centred teaching practices (Coetzee & Schmulian, 2012; van der Merwe et al., 2014), in-depth understanding of this phenomenon is limited. Hence, the case study I conducted was exploratory in nature, and was framed within an interpretivist, social constructivist paradigm. Accordingly, the data gathered and analysis techniques employed were qualitative in nature (Cohen et al., 2011; Henning et al., 2008; Terre Blanche & Durrheim, 2011).

Given my ease of access to the participants and my existing knowledge of the context, I adopted a convenience sampling approach in selecting the two case study participants, Sue and Dan, who were my two colleagues also involved in the AMAF module. Sue and I were based on the WV campus and were responsible for a class of approximately 140 students, while Dan was located on the PMB campus with a class of 60 students, for which he was entirely responsible. Although the learning outcomes, prescribed textbooks, lecture programme and assessments were common to both modules, the lecture content and, to some degree, the tutorial content was at each educator's discretion. The AMAF module content consisted of both management accounting and financial management topics, and the teaching timetable on each campus, concentrated all on one day, consisted of a double-period (45 minutes per period) tutorial, followed by a triple lecture and another double-period tutorial (each student only attended one tutorial).

Multiple data sets were gathered for each participant consisting of the following: a transcription of an initial semi-structured interview; lecture and tutorial module documents and materials; direct observation field notes supplemented by detailed activity descriptions sourced from video-recorded lecturing and tutoring sessions; transcriptions of two semi-structured VSR interviews (one for lectures, the other for tutorials); and reflective notes compiled during the data-generation process. This rich mix of data enabled me to attain deep insights into the practices of the study participants and to triangulate the findings.

Given that all the data was either in or was converted to text form, I employed coding, content and thematic analysis to analyse the data (Rule & John, 2011), guided by the conceptual frameworks outlined in section 8.2.3.

To enhance the trustworthiness of the findings, careful attention was given to issues related to transferability, credibility, dependability and confirmability, as discussed in detail in Chapter Four.

Ethical requirements were adhered to by gaining approval for the study from the relevant UKZN committee (Appendix 1), and informed consent from each educator participant specifically and in general from the students who were filmed.

8.2.5 Findings

As identified earlier, the key research questions of this study explored in both lecturing and tutoring contexts were:

1. What teaching practices do AMAF educators adopt?
2. Why do AMAF educators adopt these practices?

Given that the teaching practices that emerged from the study were in response to a number of underlying factors, the findings address the questions holistically in each of the two teaching contexts rather than by individual question.

Both Dan's and Sue's AMAF teaching intentions were strongly vocational, with both educators desiring their students to be equipped with the necessary skills to perform proficiently in the workplace. Given the concept-based nature of MAF, their overall teaching strategy was designed to scaffold students' conceptual understanding and application ability incrementally and cumulatively. The implementation of this strategy was evident in their differing intentions and practices in the lecturing and tutoring contexts, as outlined below.

In the lecturing context, their aim was to convey initial conceptual understanding and their strategy for achieving this learning outcome was predominately teacher-centred, content-intensive and transmissive. Neither participant was, however, satisfied with this

approach, as they realised that student passivity was not conducive to deep learning, but felt compelled to persist with this strategy given the time constraints imposed by SAICA's extensive curriculum as well as the performance pressures associated with SAICA's QE. Unable to resolve this tension, owing to restricted PK and CPD, they adopted a traditional, teacher-centred strategy to which they had probably been exposed as students, and had themselves implemented for many years. Sue had previously attempted to introduce a student-led discussion strategy in lectures but, faced with student opposition, reverted to her familiar teacher-led approach. Having critically reflected on the ineffectiveness of this strategy, however, and following exposure to an accounting-specific CPD workshop, she introduced a more progressive teaching method — a short intervention during each lecture, described by her as concept questions. Nevertheless, her restricted questioning technique when faced with student unresponsiveness prevented her from achieving the desired degree of student discussion. Dan, on the other hand, given his rich contemporary practical disciplinary knowledge, and refreshed by thoroughly engaging with the financial and business press, as well as through his ongoing professional work, was better able than Sue to contextualise disciplinary concepts in practice, hence deepening students' knowledge and understanding. Of concern to him, however, was the imminent threat that his professional work opportunities would be curtailed by a change in UKZN's (2013) policy on private remunerative work.

As is evident from Sue and Dan's comparative lecture practice above, within their dominant teacher-centred strategy there were also learner-centred elements, a finding seldom reported in accounting pedagogical studies, owing it would seem to the paucity of case-study research design and the use of direct observation.

Unlike their lecturing practice, the participants' tutoring practice was more learner-centred and was characterised by higher levels of student participation, driven primarily, it would seem, by a different intended learning outcome as compared with lectures. In this context their intention was to deepen existing understanding, and to achieve this outcome it was necessary for them to initiate more student participation and interaction, which they attempted to facilitate. In addition, given that students were expected to have already completed homework assignments, there was less need for detailed content coverage, thus freeing up time for more class discussion. Reduced time pressures

enabled the educators to adopt a less structured approach, which, in turn, created a more relaxed environment conducive to student participation. The absence of time pressures suggests that SAICA's extensive curriculum was less of a constraint on tutoring practice than lecturing practice, although there was evidence of its impact in restricting the scope of assignments, and of QE performance pressure encouraging an assessment focus. Sue's smaller class size also facilitated discussion.

As was the case with the lecturing context, the participants employed mixed pedagogies in tutorials, with each allocating time to teacher-centred assignment reviews but also learner-centred activities — the latter in Sue's case through small-group collaborative learning, and in Dan's through individual consultations. During Dan's assignment reviews, he also attempted to facilitate class discussion and on a few occasions enabled sustained discussion and co-construction of meaning to occur. He desired, however, greater levels of student engagement but it seemed that due to a restricted questioning technique, related to an absence of initial educational training and CPD, he was unable to resolve this tension. Sue's collaborative learning activity, however, appeared to be more successful than Dan's in enabling student engagement, in that more students participated, and her inclusion, unlike Dan, of previous assessments in homework assignments enabled her, at times, to introduce more challenging assignments that stimulated rich debate and discussion. Sue too was unable to initiate the level of interaction she desired during assignment reviews, owing it would seem, as in Dan's case, to a restricted questioning technique and a limited knowledge of different techniques to stimulate student involvement.

An additional constraint they experienced was the concentrated AMAF timetable, which limited student attentiveness in both lectures and tutorials and restricted students' opportunities for reflection before being exposed to further new knowledge. A further structural constraint that contributed to time pressures in lectures was the concentration of the SAICA MAF curriculum into two annual modules. Like Sue, who was unable to implement her preferred lecturing strategy, Dan too had to compromise his preferred tutoring strategy when faced with student resistance to assuming more responsibility for their learning. In both instances student resistance was probably related to a dominant teacher-centred pedagogy, which Sue suggested was adopted in undergraduate studies,

and which fostered a culture of teacher dependence, thus conditioning students to expect the same approach in postgraduate studies.

Thus, although both participants employed elements of learner-centred practices in both lectures and tutorials, they were dissatisfied with the limited levels of student participation but were unable to resolve the teaching tensions related to various perceived constraints as identified above.

8.3 MODELLING ENABLERS OF AND BARRIERS TO LEARNER-CENTRED TEACHING PRACTICES

The proposed model developed below is built around the barriers to and enablers of learner-centred teaching practices that emerged from this study, and incorporates Shulman's (1986) knowledge bases and the notion of mixed pedagogies. The model's purpose is to portray the barriers to and enablers of learner-centred teaching practices and their interrelationships that emerged in this study, thereby theorising the process of adopting more learner-centred practices. The discussion will commence by summarising and discussing the enablers and barriers that emerged from this study, and suggesting an alternative way from the existing literature in which the barriers could be conceptualised. This is followed by a summary of the mixed pedagogy discussion from the previous chapter, suggesting its linkage to Shulman's (1986, 1987) theories. Thereafter the model is presented and discussed.

8.3.1 Enablers

The above findings revealed tensions experienced by the participants, who were unable to implement more learner-centred practices in lectures and tutorials. It would appear that a number of implicit barriers prevented them from resolving these tensions, namely their restricted critical reflection and PK, and a content-coverage teaching tendency, particularly when faced with apparently unresolvable constraints. Sue's more innovative teaching practices support this contention, as does the participants' experience of the VSR interview process. In Sue's case, her critical reflection on the relative

ineffectiveness of her teacher-centred practices, her greater exposure than Dan to CPD, and her involvement in a COP focused on improving teaching effectiveness, all appeared to play a role in her introducing innovative learner-centred practices, namely concept questions and small-group collaborative learning.

For both participants, the VSR interviews were a novel experience, and as discussed in the previous chapter, these interviews prompted critical reflection and the identification of weaknesses and possible remedies, as well as highlighting aspects requiring targeted CPD. In this way, guided by the researcher, the process unexpectedly represented a valuable form of CPD for the participants. As explained in Chapter Seven, the non-evaluative, collegial circumstances of the interviews facilitated the participants' open and honest reflections, an important requirement for the benefits of the process to be realised. Given the importance of CPD in encouraging critical reflection, deepening PK and exposing educators to different teaching conceptions, VSR appears to be a valuable tool that can be used to supplement more general and targeted CPD to improve practice. The need for initial and ongoing CPD is particularly relevant for accounting educators entering academia from commerce and industry, many of whom, like Sue and Dan, were not exposed to formal teacher training and education, and thus tend to teach as they were taught (Coetzee & Schmulian, 2012; Wood & Maistry, 2014).

Recognising the need to equip its educators with appropriate PK and training, UKZN has, in the recent past, initiated compulsory teacher training and induction for all new appointees and existing faculty at lecturer level or below, exposing them to modules that address higher education curriculum design and evaluation, teaching and learning, assessment, and research supervision (Wood & Maistry, 2014). In addition, two of these modules were recently customised for accounting faculty specifically, which probably would have contributed to developing their PK and assisting them in making informed decisions to resolve the tensions they experienced in their practice. While CPD of this nature is valuable in exposing faculty to general teaching principles and practices, as well as their application in accounting education, supplementing them with vivid exposure to an individual's practice in action, as is possible with VSR interviews, is likely to more effectively highlight faculty members' personal strengths and weaknesses, the latter then being addressed by targeted CPD. This study not only contributes to accounting education literature by highlighting the potential for VSR to

improve practice but also provides detail of its implementation methodology, which could be adapted by other accounting educators and researchers for their purposes.

The above enablers thus essentially equip educators with the necessary PK to address implicit constraints that hinder them from devising means to implement appropriate pedagogy to cope with explicit constraints, as elaborated below.

One further enabler of learner-centred practice that emerged from the study, as discussed above, was contemporary disciplinary practice knowledge, which, in professional accounting education given its strong vocational focus, represents a key source of CK.

8.3.2 Barriers

Based on an analysis of the constraints revealed in this study, most of which are confirmed in the literature, an alternative basis proposed for their conceptualisation — as compared with the stakeholder approach adopted by The Pathways Commission (2012), and to some extent Adler et al. (2000) — is according to whether they are explicit or implicit. Those of an explicit, more obvious nature in this study were identified by the participants themselves, whereas the more fundamental, implicit issues were inferred by the researcher from their comments and biographies.

The explicit barriers that emerged can be classified into four categories: external constraints, internal institutional barriers, inherited constraints, and module-specific structural issues. The first category, described as external constraints, relates to barriers that arise from an HEI's external associations, which in this case was SAICA's accreditation requirements. More generally, this category could include any other externally imposed barriers, for example the accounting profession's reluctance to allow faculty to access data sets from which rich case studies could be created (The Pathways Commission, 2012). A second explicit category emerging from this study, described as internal institutional barriers, was UKZN's (2013) policy on private remunerative work and its expected curtailment of accounting educators' opportunities to gain professional work experience. More generally, this category could include all HEI policies and resource constraints, for example reward, recognition, tenure and promotion policies. A

third category, described here as inherited constraints and the equivalent of Adler et al.'s, (2000, p. 118) "student readiness" barrier, was evident in this study in the form of student resistance to assuming greater responsibility for their learning, thereby restricting educators from implementing more learner-centred teaching practices. These constraints are inherited in the sense that they relate to prior years' education that has conditioned students to expect teacher-centred pedagogy, in terms of which independent learning is restricted through, for example, the issuing of copious lecture notes used by students as substitutes for thorough textbook engagement. In addition, the use of teaching and assessment practices that encourage surface SAL results in weak understanding of key concepts, which thus requires re-teaching and aggravates existing time pressures. A fourth and final explicit category identified in this study was module-specific structural issues, namely the concentrated AMAF teaching timetable and curriculum planning arrangements, both of which do not appear to have been previously reported in the literature.

For the purposes of the model, the explicit barriers have been denoted as *SAICA requirements*, *UKZN policies*, *student resistance* and *module structure*, but they could be described more generally as external, internal institutional, inherited and module-specific constraints.

As explained previously, the implicit constraints identified in this study, which hampered educators' ability to resolve teaching tensions, were restricted critical reflection and PK, and a content-coverage teaching tendency (portrayed in the model as *traditional conceptions*). These implicit barriers, linked to inadequate initial educator training and CPD, are similar to what the Pathways Commission (2012) described as faculty related and which Adler et al. (2000, p. 119) referred to as "non-reflective teaching practices".

Although the general barrier categories developed above bear some similarity to the stakeholder basis suggested by the Pathways Commission (2012), the distinction here between explicit and implicit categories appears to be unique to this study and has the advantage of highlighting the underlying nature of implicit constraints and their relationship to the explicit constraints, as well as their centrality to resolving teaching tensions.

8.3.3 Mixed pedagogies

As discussed in Chapter Seven, the adoption of instructive and more constructive teaching approaches in lectures and tutorials respectively, is commonly reported in accounting education literature. What is reported less seldom, however, but was evident in this study, was the use of both approaches in lectures and tutorials, although teacher-centred practices dominated lectures, with a greater learner-centred focus being evident in tutorials. As discussed too, and as was evident in this study, the adoption of teacher- or learner-centred approaches is influenced by a number of factors, including educators' PK, teaching intentions and time constraints, class sizes, levels of student knowledge, and the extent and nature of curriculum content. More generally too, the depth of CK influences pedagogic choice (Shulman, 1986), as was evident in the comparative methods and ability of Dan and Sue to introduce practical disciplinary knowledge into lectures. This notion of mixed pedagogies is consistent with Shulman's (1986) concept of PCK — i.e. educators' ability to combine CK and PK in deciding, in the context of existing constraints, what strategies and methods to adopt to best facilitate student learning and development. At times, as indicated above and discussed more fully in Chapter Seven, an instructive approach may be more appropriate than a constructive strategy, although the goal in both instances, from a learner-centred perspective, would be to facilitate student learning. Thus, within an instructive approach, the educator would apply constructivist principles by, for example, introducing activities designed to encourage student reflection and engagement. For this reason, the model presented diagrammatically below and then discussed shows the linkage between PCK and LCP.

8.3.4 The model

Key abbreviations used in the model are as follows:

CK: content knowledge
COP: community of practice
CPD: continuing professional development
LCP: learner-centred practices
PCK: pedagogical content knowledge
PK: pedagogical knowledge
TCP: teacher-centred practices
VSR: video-stimulated reflection interview

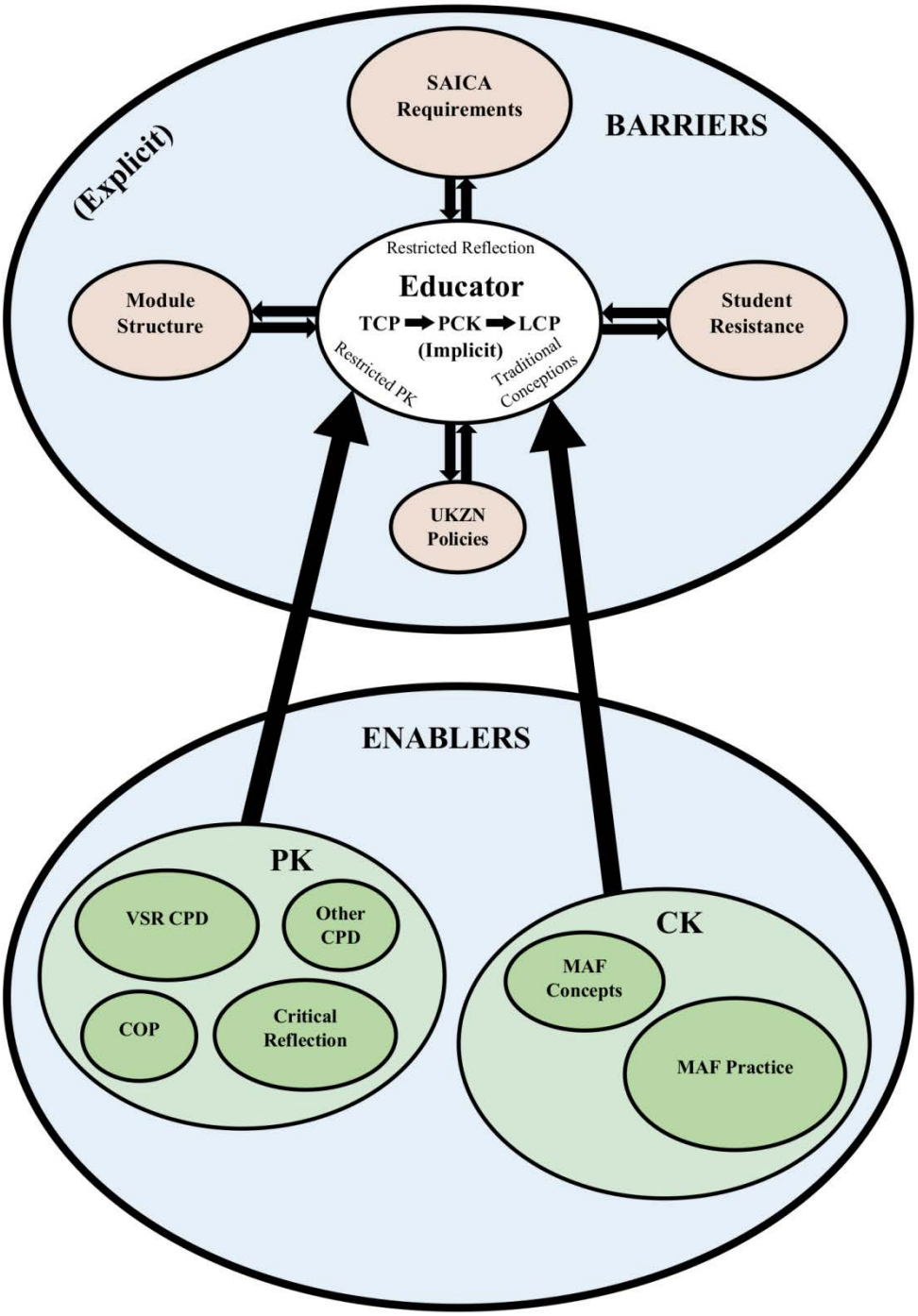

Figure 1. Modelling LCP barriers and enablers

As pointed out in the introduction to this section, the model's purpose is to portray the barriers to and enablers of learner-centred teaching practices and their interrelationships that emerged in this study, thereby theorising the process of adopting more learner-centred practices.

The barriers circle displays the four explicit constraints that emerged in the study as discussed above, the relative size of which represents the severity of the constraint as experienced by the educator participants. In this regard, SAICA's requirements were viewed as being the most restrictive and UKZN policies the least. In the context of these explicit constraints, the participant educators, represented by the centre circle, being hindered by their implicit constraints arising from inadequate CPD, were unable to resolve the teaching tensions they experienced and hence adopted teaching practices that were more teacher-centred that they desired, as symbolised by TCP.

What was also evident in the findings, as presented in the enablers circle, was the influence of PK and CK on the educators' ability to introduce learner-centred teaching practices. Thus Sue's tendency to be more critically reflective of her practice than Dan, her greater exposure to CPD, and her involvement with a COP, probably explains her initiative to introduce more innovative learner-centred activities than Dan. He on the other hand, equipped with a deeper MAF practical knowledge base, was better able and more innovative than Sue in integrating theory and practice. Although MAF conceptual knowledge never emerged as a significant distinguishing feature in this study, possibly because both participants were equally proficient in this regard, it has been included in the model given its significance in enabling effective teaching practice. As was the case with the explicit barriers, the relative size of the enabler elements, within each of the PK and CK circles, shows their relative enabling importance in this study. Thus, the VSR CPD was the most significant PK enabler and the COP the least. Similarly, MAF practice knowledge was more significant than MAF conceptual knowledge.

The directing of PK and CK circles to the educator circle in the barriers section demonstrates the strengthening of these knowledge bases, which combine to develop PCK utilised by the educator to make appropriate learner-centred pedagogic choices, as displayed in the diagram by linking PCK to LCP.

The arrows pointing from the centre circle back to the explicit constraints signifies that, by addressing educators' implicit constraints through the strengthening of PK and CK, hence PCK, they are better positioned to negotiate explicit barriers and devise remedies to resolve teaching tensions.

The model, as currently portrayed, is intended primarily as a tool to assist UNZN educators, involved in SAICA's accredited accounting programme, to adopt more learner-centred teaching practices by highlighting the barriers and enablers and their interrelationships that emerged from this study. Suggestions in this regard are discussed in section 8.4.1. In addition, the model emphasises the significance of SAICA's constraints in restricting educators involved in their accredited programmes from implementing learner-centred practices, and, as argued in section 8.4.2, can be used as a basis for considering possible changes to those requirements. Finally, as discussed in section 8.4.3, the model provides a basis for theorising the impact of barriers and enablers on the adoption of learner-centred practices which may enable its application more generally to other contexts.

In the following section I will discuss the implications of this study for improving accounting education at UKZN, the challenges of and suggestions for reducing the constraining effects of SAICA's accreditation requirements, and the study's contribution to extending theory.

8.4 IMPLICATIONS

8.4.1 Improving UKZN accounting education

Based on this study's findings and guided by the principles of the above model, there are a number of implications for the AMAF module and UKZN's accounting programme as a whole in seeking to adopt more learner-centred teaching practices, assuming that SAICA's accreditation constraints and UKZN's policy remain unchanged. As was the case with Sue and Dan, most UKZN accounting educators have entered academia from the accounting profession or from commerce and industry, and hence their PK is likely to be somewhat restricted. As the model and study have illustrated, weak PK is associated with educators' inability to resolve teaching tensions and implement more learner-centred teaching practices, and hence would require attention. To this end, in addition to existing induction courses, CPD to address the common challenges facing accounting educators could be arranged, for example

alternative techniques of incorporating constructivist learning principles in large-class, instructive lecturing contexts, as well as different methods of encouraging interactive, participative tutorial sessions. In addition, the teaching practice of accounting educator exemplars, preferably within UKZN, could be video-recorded and made available for online access as examples of constructivist teaching in lectures and tutorials. Opportunities could also be made available for educators to arrange VSR discussions with pedagogically experienced colleagues or other facilitators if necessary. A further means of enhancing PK would be to encourage a culture of sharing teaching and learning challenges and successes, in essence the formation of a COP within each discipline and/or the accounting cluster as a whole. In addition, colleagues could be encouraged to engage with the accounting education literature to keep abreast of current developments and conduct their own research in this regard.

Student resistance to learner-centred teaching practices that require greater levels of independent learning emerged as a significant constraint in this study. Addressing this issue effectively would probably require progressive scaffolding of students' ability in this regard so that by the time they reach the postgraduate year they are more proficient in and accepting of initiatives that require independent learning. A way to enhance student's ability in this regard, and to develop essential generic skills, would be to introduce more learner-centred assignments, such as small-group case study or project work. Unless significant weighting is attached to these activities, however, evidence in the literature (Ballantine et al., 2008; Samkin & Francis, 2008) suggests that students will not be sufficiently committed to these initiatives.

From the perspective of the AMAF module itself and the PGDA as a whole, the timetabling of each of the four modules' teaching into one day was clearly a significant constraint to students' attentiveness and engagement, strongly suggesting the need to revisit this arrangement.

It is acknowledged however, that unless there are changes to SAICA's content-intensive curriculum and associated QE performance pressure, which encourage a content-coverage and 'teaching to the test' emphasis, educators and students alike may be reluctant to significantly change their teaching and learning practices respectively. Suggestions concerning possible changes to SAICA's requirements are discussed in the next section.

8.4.2 SAICA's constraining requirements: challenges and suggestions

As emerged in this study, confirming the literature, SAICA's extensive curriculum and QE were significant factors in explaining the educators' adoption of teacher-centred transmissive practices, and thus hindering opportunities for students to personalise and construct meaning for themselves. As previously reported (Coetzee & Schmulian, 2012; van der Merwe et al., 2014), these SAICA requirements are driven by the accounting profession itself, which desires new trainees that are highly competent technically and able to be productive immediately without having to engage in technical professional education, as happens elsewhere, for example in the UK, Australia and New Zealand. However, the delegation of technical education to accredited universities, inappropriately described in SAICA's CF (2014) as an academic programme, comes at the expense of encouraging instrumental strategic learning, which is at odds with SAICA's own intention of developing lifelong learning skills. Moreover, the technical emphasis, time constraints and QE-driven performance pressures narrow the curriculum scope and limit the opportunities to develop students' generic academic skills gained through independent research. Given the paradoxical nature of SAICA's accreditation requirements, the PAA should, in conjunction with its university and professional stakeholders, give serious consideration to devising an alternative to the high-stakes QE. For example, in some other countries, such as Australia and New Zealand (CA ANZ, 2016b), there is no initial standardising QE before trainees enrol in postgraduate professional education programmes. Instead, students who graduate from accredited universities are deemed by the relevant PAA to have achieved the necessary standard and are thus eligible to continue their education towards qualifying as CAs. If a similar arrangement were implemented in SA, even if the focus remained on technical competence, it would reduce the performance pressures associated with the comparative university QE performance published by SAICA, as well as the tying of subventions to QE performance. Similarly, consideration should be given to reducing the scope of the curriculum to relieve the time pressures experienced.

8.4.3 The study's theoretical contribution

This study's contribution to extending the theoretical understanding of accounting education pedagogy rests in its use of case study methodology that included direct observation of actual teaching sessions, supported by video recordings that facilitated the use of VSR interviews. This methodology enabled deep insights to emerge concerning the nature of and influences on MAF teaching practices in a postgraduate module, within a professionally orientated accounting programme. A particular contribution of this study was the modelling of constraints and enablers of learner-centred practices, linked to Shulman's (1986, 1987) knowledge bases. The model, by uniquely differentiating constraints into explicit and implicit categories, highlighted the imperative of addressing educators' restricted PK and CK (implicit barriers) thereby equipping them with the necessary skills to negotiate and resolve the teaching tensions they experience and to address explicit constraints. The model may thus have wider application beyond this specific case in that it may assist educators to understand and address possible barriers that exist to implementing learner-centred teaching practices. The study also extended accounting education pedagogy by demonstrating the value of the VSR process as a means of prompting educators' critical reflection on their practice and devising remedies for their teaching challenges, as well as highlighting weaknesses for targeted CPD. The value of deep practical disciplinary knowledge was also demonstrated as being a key component of CK for professionally directed accounting education programmes, and one that HEI policies need to foster rather than discourage.

A further contribution from this study was the confirmation of the constraining influence of SAICA's extensive curriculum and QE arrangements on accounting teaching practice, and how it contributes to learning outcomes that are inconsistent with SAICA's intentions. The study also deepened understanding of the pervasive constraining nature of SAICA's requirements, in particular highlighting educators' ever present accountability concerns in respect of SAICA's QE requirements.

The study also confirmed the use of mixed pedagogies, with teacher-centred approaches dominating lecture contexts and tutorials being more learner-centred. What the case study methodology also revealed was the seldom reported use of mixed pedagogies within lectures and tutorials.

Finally, the study provided preliminary evidence of the possibility that teaching practice may differ on the basis of accounting discipline, with MAF lecture emphasis appearing to be more concept and user focused than financial accounting. This finding may possibly be linked to the former being more concept-focused than the latter, or the different emphasis may have been related to the variable academic levels of the comparative studies.

8.5 LIMITATIONS

When interpreting this study's findings, one needs to be cognisant of its limitations. Despite taking the appropriate steps, as explained in Chapter Four, to limit bias arising from my positionality as co-constructor of interview data and as an insider colleague of the participants, it is inevitable that my interpretations would have been filtered through my values, background, world view and personal involvement in the AMAF module. It is also possible that participants' censored their interview responses through fear of criticism. While this risk was mitigated by repeatedly emphasising that the purpose of my research was to understand and not evaluate their teaching practices, the possibility still exists that some participant responses may have been biased in this manner. However through triangulation of findings from multiple data sets this risk was reduced.

There was also the risk that my presence, and that of the cameramen, at teaching sesions may have led to biased behaviour on the part of the participants and students. Despite this risk being reduced by conducting observations over a continuous three week period and purposively sampling data from later as opposed to earlier sessions, bias from this source is still possible, although, as indicated above, this risk is reduced through triangulation.

The findings were drawn from a convenience sample of participants' teaching sessions and a purposive sample of critical incidents for the VSR interviews. Thus, the possibility exists that the outcomes are not representative of the participants' teaching practices, although triangulation of observations and VSR findings with those drawn from document and initial interview analysis suggests that the study has been able to credibly capture the participants' teaching practices and underlying influences.

Given that the VSR interviews were held some months after the teaching sessions occurred, particularly in Dan's case, due to the researcher's and participants' time commitments, it is possible that their reflections would have differed had the interviews been held sooner. However, the vivid display of the actual video-recorded teaching episodes together with making the actual teaching materials used available during the interview would have gone some way toward limiting the risk of biased reflections. In addition, triangulation as explained above strengthened the reliability of their reflections.

This study's findings, as with all case studies, are bounded by their particular context and as such are not generalisable to larger populations. However, by providing rich descriptions of the participants' practices in their real-life lecturing and tutoring contexts, the concepts of teacher- and learner-centred pedagogy have been illuminated, making them accessible to others who may face similar circumstances (for example AMAF educators at other SAICA-accredited universities), and to that extent a measure of generalisability may have been achieved (Nisbet & Watt, 1984). In addition, as explained by Yin (2014, p. 21), case studies, as used in this study, are "like experiments ... generalizable to theoretical propositions ... thereby expanding theory".

8.6 FUTURE RESEARCH

The rich insights that have emerged from this case study in expanding understanding of barriers to and enablers of learner-centred pedagogy, suggest the need for more case study research, both locally and abroad, adopting similar methodology. For example, conducting a case study at another SAICA-accredited HEI (for example Stellenbosch University) that, based on research publications (for example Butler & Von Wielligh, 2012; Riaan J. Rudman & Kruger-van Renen, 2014; R J Rudman & Terblanche, 2011) appears to adopt innovative teaching practices, could help identify enablers of learner-centred pedagogy other than those that emerged from this study. In addition, pedagogical case studies in other countries that have similar and different educational contexts could add further insights into resolving the challenge of reforming accounting education.

A further possible research focus in this regard could be testing the preliminary findings that this study suggested, namely the linking of pedagogies to different accounting disciplines.

8.7 CONCLUSION

This case study explored the nature of and influencing factors on managerial accounting and finance teaching practices in a postgraduate module at UKZN, and through the use of multiple data sets using methodology that included direct observations, video recordings, and VSR interviews, achieved its aim of extending understanding of these phenomena in accounting higher education.

A key contribution to the literature was the unique modelling of constraints and enablers of learner-centred teaching practices and their linkage to Shulman's (1986) knowledge bases. Using a framework, not previously reported, to differentiate constraints into explicit and implicit categories, highlighted the imperative of addressing educators' restricted PK to enable them to negotiate the teaching tensions experienced as they seek to adopt more learner-centred practices. In addition, categorising enablers according to PK and CK draws attention to educators' knowledge bases that need to be deepened to facilitate the adoption of learner-centred teaching practices.

A further unique contribution of the study was highlighting the value of the VSR process as a means of prompting educators' critical reflection on their practices and the devising of remedies to address teaching challenges. In addition, PK weaknesses were exposed, drawing attention to the need for targeted CPD.

Paradoxically, and contrary to SAICA's intentions, its extensive curriculum and uniform QE, with the associated time constraints and pervasive accountability concerns respectively, were found to be the most limiting explicit constraints on the case participants' attempts to adopt learner-centred teaching practices. In addition, it was likely that the resulting strong summative assessment focus, performance pressure and excessive student workloads were inducing a dominant strategic SAL, also at odds with SAICA's intended outcomes. It was thus proposed that SAICA, together with its

stakeholders, investigate alternatives to the uniform QE arrangement and ways to reduce the extensive curriculum scope.

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APPENDICES

APPENDIX 1: ETHICAL CLEARANCE CERTIFICATE

UNIVERSITY OF KWAZULU-NATAL
INYUVESI YAKWAZULU-NATALI

Research Office, Govan Mbeki Centre
Westville Campus
Private Bag x54001
DURBAN, 4000
Tel No: +27 31 260 8350
Fax No: +27 31 260 4609
snymanm@ukzn.ac.za

25 January 2012

Prof NA Wood (211554110)
School of Accounting

Dear Prof Wood

PROTOCOL REFERENCE NUMBER: HSS/0014/012D
PROJECT TITLE: Teaching practices in Management Accounting and Finance

In response to your application dated 23 November 2011, the Humanities & Social Sciences Research Ethics Committee has considered the abovementioned application and the protocol has been granted **FULL APPROVAL.**

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment /modification prior to its implementation. In case you have further queries, please quote the above reference number.
PLEASE NOTE: Research data should be securely stored in the school/department for a period of 5 years.

I take this opportunity of wishing you everything of the best with your study.

Yours faithfully

.....
Professor Steven Collings (Chair)
HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS COMMITTEE

cc. Supervisor – Dr M Maistry
cc. Ms C Haddon

APPENDIX 2: INFORMED CONSENT

Professor N A Wood
School of Accounting
University of KwaZulu-Natal
Westville Campus
Extension 2157
woodn@ukzn.ac.za

Professor/Mr./Mrs _____
School of Accounting
University of KwaZulu-Natal
Westville/Pietermaritzburg Campus

Date:

Dear _____

INFORMED CONSENT TO PARTICIPATE IN PhD STUDY

The intention of this letter is to seek your consent to participate in the data collection phase of the PhD study that I will be conducting during 2012. To enable you to make an informed decision concerning your participation, I will briefly set out the study's aims and objectives, the rationale for inviting you to participate in the study and the implications for you of agreeing to participate.

Aims and objectives of the study

Study title: Teaching practices in Management Accounting and Finance

Objectives of the study

The purpose of my study is to explore teaching practices in Management Accounting and Finance (MAF) at the University of KwaZulu-Natal (UKZN). In particular, I want to find out what the practices are and why they exist by focusing on two dimensions of teaching practice, professed and actual; within two contexts, lecturing and tutoring; at the two campuses where the discipline is taught, Westville and Pietermaritzburg (PMB). In particular, I wish to explore the teaching practices in MAF with a view to:

i) Extending the theoretical knowledge of accounting teaching practices, particularly in the MAF discipline,
ii) Ascertaining their alignment with principles recommended by the accrediting professional institute, and
iii) Understanding current practices so as to identify possible improvements which may increase throughput rates and provide better support to underprepared students.

Rationale for lecturer sample selection

In order to achieve a comprehensive understanding of the discipline's teaching practices, it is necessary to include both modules in the study, i.e. MAF300 and Advanced MAF, and both campuses, given the significant difference in class sizes that exists at the two locations. In addition, because the lecturing and tutoring contexts are different, I need to include both aspects in the study. In light of these requirements, and taking into account teaching experience at UKZN and staff who will be on leave next year, I have identified you as an appropriate person to participate in the study.

Implications for you by agreeing to participate in the study

At the outset let me assure you that if you agree to participate, I will make every effort to ensure your anonymity when reporting the findings of the study. Also if you agree to participate you may decline to answer any question if you so wish or to withdraw from the study at any time for whatever reason and there will be no negative consequences for you as a result of this decision.

I plan to gather the data during the first semester of 2012 during which period you will be asked to participate as follows (the expected timing is shown in brackets):

1. Grant me access to the documents you prepared and resources you used to support your teaching in 2011 and the first semester of 2012, e.g. module outlines, lecture notes and handouts, tutorial solutions, prescribed textbook, use of Learning@UKZN website etc. (2012: January & 1st semester)

2. Agree to be interviewed by me to find out your beliefs about teaching and learning and how you go about lecturing and tutoring. The interview will last approximately 1 hour (February 2012).

3. Allow me to observe and video-record some of your lecture and tutorial sessions so that I can better understand your teaching practices. I anticipate needing to observe and record 6 lecture and 4 tutorial periods over a two to three week period (March – June 2012, the exact timing will be agreed to suit all participants, as is reasonably possible).

4. Agree to be interviewed as soon as possible after no more than 2 lecture and 2 tutorial sessions to find out your thinking and reasoning during the sessions e.g. why you chose to teach the content in this way or to pose a particular question to the students. To assist your recall of what you were thinking at the time, I will reply the video-recording. Each interview will take approximately 1.5 hours so at most 6 hours in total (March – June 2012, exact timing to be agreed).

5. All interviews will be audio-taped and as soon as possible thereafter will be transcribed into written form which I will ask you to read to confirm their accuracy. Expected time: at most 5 transcriptions so approximately 1.5 hours in total.

All data gathered during the study will be stored under lock and key in my office or password protected for at least five years to ensure its confidentiality. Once the data is no longer needed it will be destroyed.

Potential benefits

All participants will be invited to co-author at least one SAPSE approved article reporting the findings of the study. In addition, by participating in the study you may attain a better understanding of your own teaching practices and identify ways to develop them further. As outlined in the objectives above, the study may also prompt some improvements to our teaching practices which may increase throughputs in due course.

I trust that you will be willing to participate in the study and if so, please sign the consent form below.

With thanks,

Professor N A Wood.

CONSENT TO PARTICIPATE IN PhD STUDY OF PROFESSOR N A WOOD

I _____ (full names of participant) hereby confirm that I understand the contents of this document and the nature of the research project, and I consent to participate in the research project.

I understand that I am at liberty to withdraw from the project at any time, should I so desire.

SIGNATURE OF PARTICIPANT DATE

_____ _____

APPENDIX 3: SUE'S WEEKLY STUDY NOTES

(AMAF Module Coordinator – WV, 2012b, pp. 87–89)

RISK AND UNCERTAINTY Study week 6

Prescribed reading

Chapter 12 of Drury, but excluding the discussion on maximin, maximax and regret criteria (pages 280 to 281).

Assessment level

This topic is examinable at level 2 (identify the underlying problem and perform calculations).

1. Assumed knowledge

The principles of relevant costs and revenues and pricing decisions.

2. Learning outcomes

2.1 General

After studying chapter 12 you should be able to incorporate risk and uncertainty in the decision making process.

2.2 Specific

These are detailed on page 271of Drury but excludes the fifth bullet point (maximin, maximax and regret) which is beyond the scope of the SAICA syllabus.

3. Learning activities

3.1 Introduction (p 271)

Thus far we have looked at decision making from the perspective that all relevant information is known and there is no uncertainty regarding estimated values. Where uncertainty exists it is necessary to incorporate the uncertainty relating to each alternative into the decision making process as a single representative estimate may not convey all the information relating to a decision.

3.2 Probabilities (p 272)

A probability is a measure of the likelihood of an event occurring. Probabilities are expressed in decimal form and range in value from zero to one. The greater the probability of an event occurring, the closer to one will the probability be. A probability distribution is a list of all possible outcomes for an event and the probability that each event will occur. The sum of any probability distribution is one. Objective probabilities are probabilities that can be determined mathematically or compiled from historical data whereas subjective probabilities are estimates

made by humans because historical data is not available or repeated experimentation is not possible. Many business decisions rely on subjective probabilities.

Probability distributions can be estimated for each possible course of action available to management. They enable management to calculate the pay off for each alternative and the degree of uncertainty for each alternative. The weighted average expected value of a probability distribution is calculated by multiplying the possible outcome for each alternative by the probability of the alternative occurring and summing the products. The expected average represents the long run average outcome that is expected to occur if a particular course of action is repeated many times. There is no guarantee that the actual outcome will equal the expected value.

You should now study pages 272 to 274 of your textbook which discuss probabilities, probability distributions and expected values.

Reflection: Attempt review questions 12.1 to 12.4 on page 284.

> **Note to student**: If you are unsure about the answer to any of the above questions, please **re-study** your textbook to find the answer.

3.3 Measuring the amount of uncertainty (p 275)

The standard deviation and coefficient of variation are summary measures of risk. Standard deviation measures the dispersion of possible outcomes in absolute terms and is calculated as the square root of the variance. The variance is the weighted average of the squared deviations from the expected value. The coefficient of variation measures risk relative to return and is calculated by dividing the standard deviation by the expected return.

You should now study pages 275 to 277 of your textbook which discuss standard deviation, coefficient of variation and attitudes to risk by individuals.

Reflection: Attempt Review questions 12.5 to 12.6 on page 284.

> **Note to student**: If you are unsure about the answer to any of the above questions, please **re-study** your textbook to find the answer.

3.4 Decision tree analysis (p 278)

A decision tree is a diagram showing several possible courses of action, possible events and potential outcomes for each course of action. Study figure 12.1 on page 279. Each alternative course of action and event is represented by a branch, which leads to subsidiary branches for further courses of action or possible events. A decision tree represents the full range of alternatives and events that can occur. It thus represents an analytical tool for deriving expected values and a probability distribution for complex situations.

The joint probability of two events occurring together is the probability of one event times the probability of the second event. The expected payoff of a sequence of events is the joint probability times the possible outcome for that sequence. The total expected value of a particular decision is the sum of the expected values for all branches of the decision.

Note that the total probability for each decision alternative is 1 (or 100%) since all possible outcomes for that decision must be considered.

Please refer to Example 12.2 on page 278 for an illustrative example of a decision tree analysis.

You should now study pages 278 to 279 of your textbook which discuss decision trees.

Reflection: Attempt review question 12.7 on page 284.

Note to student: If you are unsure about the answer to the above question, please **re-study** your textbook to find the answer.

3.6 Buying perfect and imperfect information (p 279)

When a decision maker is faced with uncertain information he should consider the costs and benefits of acquiring further information to eliminate the uncertainty, i.e. perfect information. The maximum amount worth paying for perfect information is equal to the difference between the expected value of the decision if the information is acquired and the expected value if the information is not acquired.

You should now study pages 279 to 280 of your textbook which discuss the expected value of perfect information.

Reflection: Attempt review question 12.8 on page 284.

Note to student: If you are unsure about the answer to the above question, please **re-study** your textbook to find the answer.

3.7 Risk reduction and diversification (p 281)

A firm should invest in a variety of projects rather than a single project in order to reduce risk. Generally the cash flows of different projects are not perfectly positively correlated so that fluctuations in project cash flows tend to cancel each other out. In this way the overall variability of the firm's cash flows is reduced. When analysing the riskiness of individual projects we should not look at project risk in isolation but rather the contribution that the project makes to the overall risk of the firm.

You should now study page 281 of your textbook which discusses risk reduction.

Reflection: Attempt review question 12.10 on page 284.

Note to student: If you are unsure about the answer to the above question, please **re-study** your textbook to find the answer.

4. Reflection

Summary (p 282)

Please study the summary on pages 282 to 283 and note the key terms and examination points on page 283.

Tutorial questions – Week 6

DRURY

SM12.1	15 min
SM12.3	30 min
SM 12.6	33 min

Attached below:

UKZN Test 1 (FT) 2010	60 min
Trial Exam 2011 Q2	60 min

Additional practice questions:

SM 12.2
SM 12.4

APPENDIX 4: EXTRACT OF WEEK 6 LECTURE OUTLINE USED BY SUE

Risk and uncertainty (pg 271)

- The decision-making model involves the following stages:

  (i) Identify objectives.
  (ii) Search for possible courses of action. i.e.: 'Option 1'; 'Option 2' ect.
  (iii) Identify potential events or states of nature. i.e.: 'High demand'; 'Low demand' etc.
  (iv) List possible outcomes for each state of nature applying to each alternative course of action.
  (v) Measure the pay-off for each alternative course of action.
  (vi) Select course of action.

- Probabilities are used to measure the likelihood that an event or state of nature will occur.

• A probability distribution lists all possible outcomes for an event and the probability that each will occur:

	Student A probability	Student B probability
Outcome:		
Pass examination	0.9	0.6
Do not pass	0.1	0.4
	1.0	1.0

• Probability distributions provide more meaningful information than stating the most likely outcome (i.e.both students will pass).

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1. Instead of presenting probability distributions for each alternative, two summary measures are often used:

   (i) expected value.
   (ii) standard deviation.

2. The expected value is the weighted average of the possible outcomes. It represents the long-run average outcome if the decision were to be repeated many times.

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Example 12.1: Which product should the company take? (pg 274)

Product A probability distribution

(1) Outcome	(2) Estimated probability	(3) Weighted amount (col.1× col.2) £	
Profits of £6 000	0.10	600	
Profits of £7 000	0.20	1 400	
Profits of £8 000	0.40	3 200	
Profits of £9 000	0.20	1 800	
Profits of £10 000	0.10	1 000	
	1.00	8 000	Expected value

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Product B probability distribution

(1) Outcome	(2) Estimated probability	(3) Weighted Amount (col. 1 X col.2) £	
Profits of £4 000	0.05	200	
Profits of £6 000	0.10	600	
Profits of £8 000	0.40	3 200	
Profits of £10 000	0.25	2 500	
Profits of £12 000	0.20	2 400	
	1.00	8 900	Expected

1. Product C probability distribution

Outcome	Estimated probability	Expected value (EV) £
Loss of £4 000	0.5	(2 000)
Profit of £22 000	0.5	11 000
		9 000

2. Product C has a higher EV than either products A or B, but it is subject to greater uncertainty.

3. The standard deviation (the **square root** of the **Variance:** $\sigma = \sqrt{\sum[R-\check{R}]^2P}$) is often used to measure the dispersion of the possible outcomes:

- SD of A = £1 096 : SD of B = £2 142 : SD of C = £13 000

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4. The standard deviation measures dispersion around the expected value, but does not measure downside risk. The SD would increase if profit for product C was replaced with £122 000 instead of £22 000, but does this make the product more risky?

5. The coefficient of variation V is a relative measure of risk:

$$V = \frac{\text{Standard deviation}}{\text{Expected value}}$$

For example, a SD of 200 with an EV of 2 000 has the same relative variation as a SD of 2 000 with an EV of 20 000.

6. Where possible, it is preferable to focus on probability distributions rather than summary measures of EV and SD. This better represents the maximum and minimum profits and also allows one to examine the probability of earning profits below a required level. (For example, go back to Example 12.1, What is the probability of either product making a profit of below R8000?)

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APPENDIX 5: SUE'S LECTURE CONCEPT QUESTION — WEEK 6

A company is considering a new project, and the following probability distribution has been prepared:

Possible outcome	Probability	Annual Profit/(Loss)
1	0.10	-R300 000
2	0.40	-R 40 000
3	0.40	R 80 000
4	0.10	R600 000

Required:

a) Calculate:
- The expected value of returns
- The probability of making a profit

b) Should the company accept the new project?

Solution:

a.)
Expected value = (-R300 000x.1)+(-R40 000x.4)+(R80 000x.40)+(R600 000x.10) = R46 000

Probability of making a profit = 0.40 + 0.10 = 0.50 or 50%

b.)
The answer to the problem depends on the company's:

- Attitude toward risk. The expected value of R46 000 is a long-term expectation and assumes returns remain the same over a long period of time. The short-term returns will range from the negative R300 000 to the positive R600 000. There are three identifiable attitudes to risk:
  - Risk aversion
  - Risk neutral (Indifference toward risk)
  - Risk taker
- The required investment
- The required return on investment

-

APPENDIX 6: EXAMPLE OF AXIAL CODING:

SUE'S TEACHING APPROACH AND LECTURING PRACTICES

Educational aims and intentions:
Personal growth and meaning making
Workplace effectiveness
Deep SAL
Teaching strategies for deep learning:
Scaffolding
Embedding principles in business practice
Probing questions
Lecturing strategy and students' role
Contextual constraints to students' active participation
Lecturing materials and resources
Weekly study notes – possible missed opportunity
Lecture outlines – textbook based and constrained
Lecture outlines – content coverage for SAICA's QE
Lecture classroom practice
Concept question catalysts
Concept questions – problem situated business examples
Tension – restricted contextualisation and need for CPD
Restricted questioning technique – need for CPD

APPENDIX 7: EXTRACT OF VALUATIONS LECTURE OUTLINE USED BY DAN

VALUATIONS

Prescribed reading

CFUW chapter 6 and study pack notes.

1. Introduction (p 6-1)

Value of any asset = the present value of expected future cash flows discounted at an appropriate discount rate.

Discount rate reflects the underlying riskiness of the cash flows.

An investment with uncertain future cash flows will be valued less than an investment with a greater certainty of cash flows, everything else equal.

Forecasting future cash flows:

Debentures and preference shares
- easy as the cash flows are fixed.

Ordinary shares
- a lot more difficult.
- payment of ordinary dividends is not compulsory.
- payments depend on the profitability of the company.

3 approaches to valuing ordinary shares
- the dividend discount model.
- the price-earnings ratio model.
- the free cash flow model.

(1)

Valuation myths:

(a) *The valuation is quantitative and therefore correct.*
(b) *The valuation is objective.*
(c) *The valuation has precision.*
(d) *The valuation is valid over an extended time period.*
(e) *Only the answer matters.*

The basic building blocks of a valuation are:

- The amount of each future cash flow.
- The timing of such cash flows.
- The riskiness of future cash flows.
- The required rate of return.

②

2. Valuation of debentures and bonds (p 6-4)

Debentures may be redeemable or non redeemable.

Non-redeemable debenture

Pays interest indefinitely (and has no capital repayment).

Value = annual expected future interest payments
÷ required rate of return.

Redeemable debenture

Pays interest up to the redemption date and a capital sum on the redemption date.

Value = present value of future interest payments
+ present value of future capital repayment

③

BOND VALUATION.

A. How is the value of any asset whose value is based on expected future cash flows determined?

B. How is the value of a bond determined? What is the value of a 10-year, R1 000 par value bond with a 10 percent annual coupon if its required rate of return is 10 percent?

C. 1 What would be the value of the bond described in Part B if, just after it had been issued, the expected inflation rate rose by 3 percentage points, causing investors to require a 13 percent return? Would we now have a discount or a premium bond? (If you do not have a financial calculator, $PVIF_{13\%,10} = 0.2946$; $PVIFA_{13\%10} = 5.4262$.)

C. 2 What would happen to the bond's value if inflation fell, and k_d declined to 7 percent? Would we now have a premium or a discount bond?

C. 3 What would happen to the value of the 10-year bond over time if the required rate of return remained at 13 percent, or if it remained at 7 percent?

D. What is the yield to maturity on a 10-year, 9 percent, annual coupon, R1 000 par value bond that sells for R887.00? That sells for R1 134.20? What does the fact that a bond sells at a discount or at a premium tell you about the relationship between k_d and the bond's coupon rate?

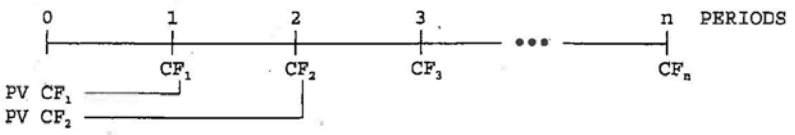
E. What is *interest rate (or price) risk*? Which bond has more interest rate risk, an annual payment 1-year bond or a 10-year bond? Why?

F. What is *reinvestment rate risk*? Which has more reinvestment rate risk, a 1-year bond or a 10-year bond?

G. How does the equation for valuing a bond change if semi-annual payments are made? Find the value of a 10-year, semi-annual payment, 10 percent coupon bond if nominal $k_d = 13\%$. (Hint: $PVIF_{6.5\%,20} = 0.2838$ and $PVIFA_{6.5\%,20} = 11.0185$.)

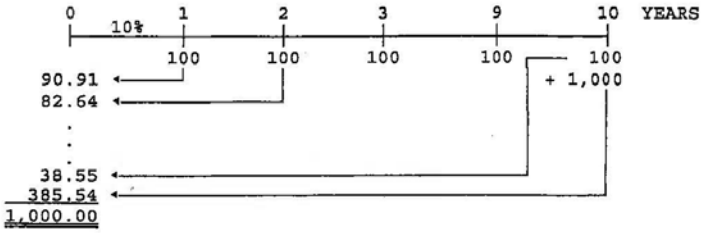
④

A:



$$\text{VALUE} = \text{PV} = \frac{CF_1}{(1+k)^1} + \frac{CF_2}{(1+k)^2} + \frac{CF_3}{(1+k)^3} + \ldots + \frac{CF_n}{(1+k)^n} = \sum_{t=1}^{n} \frac{CF_t}{(1+k)^t}.$$

B:



EXPRESSED AS AN EQUATION, WE HAVE:

$$V_B = \frac{R100}{(1+k)^1} + \ldots + \frac{R100}{(1+k)^{10}} + \frac{R1{,}000}{(1+k)^{10}}$$

$$= R90.91 + \ldots + R38.55 + R385.54 = R1{,}000.$$

OR:

$$V_B = R100(PVIFA_{10\%,10}) + R1{,}000(PVIF_{10\%,10})$$
$$= (R100 \times 6.1446) + (R\ 1\ 000 \times 0.3855)$$
$$= R614.46 + R385.54$$
$$= R1000$$

---

(6)

C: C1 $V_{B(10\text{-YR})} = R100(PVIFA_{13\%,10}) + R1,000(PVIF_{13\%,10})$

$= (R100 \times 5.4262) + (R\ 1000 \times 0.2946)$

$= R542.62 + R294.59$

$= R837.21.$

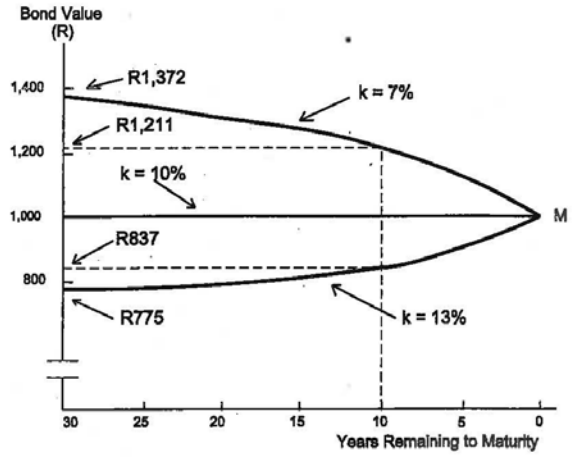
C2. $V_{B(10\text{-YR})} = R100(PVIFA_{7\%,10}) + R1,000(PVIF_{7\%,10})$

$= (R100 \times 7.0236) + (R1000 \times 0.5083)$

$= R702.36 + R508.35$

$= R1,210.71.$

C3.



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(7)

APPENDIX 8: DAN'S REVIEW PROBLEM Q21.16 AND SUGGESTED SOLUTION (Drury, 2012, pp.563-564, 747)

"21.16 Advanced: Cost of quality reporting. Burdoy plc has a dedicated set of production facilities for component X. A just-in-time system is in place such that no stock of materials; work-in-progress or finished goods are held.

At the beginning of period 1, the planned information relating to the production of component X through the dedicated facilities is as follows:

(i) Each unit of component X has the following input materials: 3 units of material A at £18 per unit and 2 units of material B at £9 per unit.

(ii) Variable cost per unit of component X (excluding materials) is £15 per unit worked on.

(iii) Fixed costs of the dedicated facilities for the period: £162 000.

(iv) It is anticipated that 10 per cent of the units of X worked on in the process will be defective and will be scrapped.

It is estimated that customers will require replacement (free of charge) of faulty units of component X at the rate of 2 per cent of the quantity invoiced to them in fulfilment of orders.

Burdoy plc is pursuing a total quality management philosophy.

Consequently all losses will be treated as abnormal in recognition of a zero defect policy and will be valued at variable cost of production.

Actual statistics for each period 1 to 3 for component X are shown in Appendix 3.1. No changes have occurred from the planed price levels for materials, variable overhead or fixed overhead costs.

Required:

a. Prepare an analysis of the relevant figures provided in Appendix 3.1 to show that the period 1 actual results were achieved at the planned level in respect of (i) quantities and losses and (ii) unit cost levels for materials and variable costs. (*5marks*)..."

"...Appendix 3.1

Actual statistics for component X

	Period 1	Period 2	Period 3
Invoiced to customers (units)	5 400	5 500	5 450
Worked-on in the process (units)	6 120	6 200	5 780
Total costs:			
Materials A and B (£)	440 640	446 400	416 160
Variable cost of production (£)			
(excluding material cost)	91 800	93 000	86 700
Fixed cost (£)	162 000	177 000	185 000

ACCA Paper 9 Information for Control and Decision Making"

Suggested Solution

"21.16 a. i.

	Units
Components worked on in the process	6 120
Less: planned defective units	612
replacements to customers (2% x 5 400)	108
Components invoiced to customers	5 400

Therefore actual results agree with planned results.

ii. Planned component cost = (3 x £18 for material A) + (2 x £9 for material B) + £15 variable cost = £87
Comparing with the data in the appendix:
Materials = £440 640/6120 = £72
Variable overhead = £91 800/6120 = £15
This indicates that prices were at the planned levels..."

APPENDIX 9: EXPLANATORY NOTE CONCERNING TURNITIN ORIGINALITY REPORT

The Turnitin originality report with a similarity index of 4% is presented in Appendix 9.

Source 1 listed in this report, with the highest match of 1%, is in respect of an article co-authored by the researcher and his supervisor (Wood & Maistry, 2014). Despite matching text having been appropriately referenced in the thesis, some text continues to be included in the similarity index, particularly extracts from interview transcripts. These have not been shown in the thesis as quoted text since the words are those of the participants and not the article's authors.

APPENDIX 10: TURNITIN ORIGINALITY REPORT

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APPENDIX 11: EDITOR'S CERTIFICATE

P.O. Box 100715
Scottsville
3209

23 February 2017

To whom it may concern,

I have edited the PhD thesis "TEACHING PRACTICES IN MANAGEMENT ACCOUNTING AND FINANCE", written by Nicholas Wood (student number 211554110), for language and consistency, and have formatted this thesis.

Please contact me should you require any further information.

Kind regards,

Debbie Turrell

debbie.turrell@gmail.com

081 303 0439