

**AN EXPLORATION OF FIRST-YEAR, NON-MAJOR
ACCOUNTING STUDENTS' LEARNING
EXPERIENCES AT A PRIVATE HIGHER
EDUCATION INSTITUTION IN SOUTH AFRICA**

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EDUCATION INSTITUTION IN SOUTH AFRICA**

by

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**Dissertation submitted in fulfilment of the requirement for the
Masters Degree in Education**

UKZN

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Supervisor

DECLARATION

I, Tamara Naidoo, hereby declare that this research dissertation is my own work and that all sources that I have used or quoted, to the best of my knowledge, have been indicated and acknowledged by means of complete references.

T. Naidoo

ABSTRACT

This research project focuses on Accounting education at tertiary level. There is limited understanding of students' experiences of learning Accounting in higher education institutions. Furthermore, Accounting is generally perceived as a difficult discipline, especially for novice first-year, non-major Accounting students.

In this research study the purpose and focus were to explore first-year, non-major Accounting students' experiences when learning Accounting. The study attempts to answer two key research questions pertaining to first-year, non-major Accounting students' experiences when learning Accounting, and to show how their experiences influence their learning of Accounting. The study was conducted at a private higher education institution in South Africa where first-year Accounting is a compulsory element of an undergraduate commerce degree. The research participants sampled for this study were six first-year, non-major Accounting students, some of whom were novice Accounting students while others had studied Accounting in high school up to Grade 12.

A qualitative research methodology was adopted to generate data using an interpretive case study approach. Research methods included semi-structured interviews and participant reflective journals. Data were analysed using open coding, and the findings categorised according to themes. Some of the key findings of this study revealed that students' experiences were influenced by teacher/lecturer qualities, students' perceptions and preconceptions of Accounting as a discipline, and the abstract nature of the Accounting discipline and its discourse. Other factors influencing students' learning experiences included their agency, resilience and determination, the effect of Accounting assessments, and ability streaming. This study concludes with a discussion of recommendations based on the findings. These point to the need for staff development workshops for Accounting lecturers, with an emphasis on students' emotions and perceptions when learning Accounting, so that lecturers are more aware of the extent of students' anxieties, insecurities and negative perceptions. Other recommendations include more post-plenary workshops for first-year Accounting students and development of different programmes for novice, non-major and Accounting major students, since these cohorts of students have differing career Accounting competence expectations.

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CHAPTER 1

INTRODUCTION

1.1 Introduction

The Accounting discipline, and especially the first course in Accounting or introductory Accounting, is generally associated with negative perceptions and substantiated (or sometimes unsubstantiated) anxiety. This is due to general perceptions held by society, but more importantly - these are also the perception of many first-year Accounting students. My study explored the learning experiences of first-year Accounting students when learning Accounting. I did this by developing a deep understanding of students' experiences and perceptions by "seeing through the eyes of the participants" (Maree, 2007, p. 51).

This chapter provides the context and an overview of my study. First I discuss the background to my study, and then I explain its focus and purpose. I then discuss the rationale, which will reveal the reasons for undertaking this study. I introduce the critical questions which guided my study, and finally I briefly discuss the contents of each of the chapters in this research report.

1.2 Background

In most South African universities the academic programmes of the Departments of Accounting are accredited by the South African Institute of Chartered Accountants (SAICA). As a result, for many years these departments have focused primarily only on the academic training of prospective chartered accountants. This resulted in establishment of a culture that focuses on professional training rather than on research, which is regarded as fundamental to the nature of a university (Van der Schyf, 2008).

There have been developments in the South African academic environment to encourage a research culture in the universities' Departments of Accounting. The first of these developments was the aspiration of almost every South African university to pursue its scientific mission, to practise scholarly activity (search for truthful knowledge) competitively at national level and enjoy international recognition. This implied that every Department of Accounting be committed to this aspiration, since all departments are part of the university and its policies (Van der Schyf, 2008). The second development that would affect the Departments of Accounting was assessment of the academic activities of departments, with reporting on and addressing of any shortcomings. This would include the Accounting Departments' responsiveness to student needs and student throughput. A further development was the new funding formula, that provided for research at universities to be funded based on research outputs. The fourth development had a twofold purpose: firstly, it required the integration and development of research skills, so that prospective graduates exit the programme with such skills; and secondly, students should be exposed to Accounting theory which would promote logical and analytical thinking. Research in particular was not a compulsory area of expertise in the academic training of potential chartered accountants. Finally, the last development required that honours degree programmes included conducting and reporting of research under supervision (Van der Schyf, 2008). In view of these developments in the national academic environment, Departments of Accounting would be forced to become more research-oriented (Van der Schyf, 2008).

Given the above, it became necessary for Accounting Departments at higher education institutions to better understand the nature of the work they were doing, the kinds of knowledge and skills that were now expected and, more importantly, how to begin to better understand the learning experiences of the Accounting students that they served.

Accounting as a discipline in higher education is notorious for high failure rates. Accounting Departments and Accounting education in particular are guilty of not responding effectively to students' needs (Albrecht & Sack, 2000). In South Africa there is a dearth of knowledge on the higher education experience of Accounting students with a corresponding gap in the literature; this study attempts to provide some insights into the situation.

My study was conducted at a private higher education institution in South Africa. The participants varied in terms of gender, race, background and whether they had studied

Accounting up to Grade 12 or not, so that my study was representative of the student population at this higher education institution. The participants were studying towards a commerce degree, pursuing different specialisations. At the time of sampling, two participants were uncertain as to whether they would choose Accounting as a major and as a result they were regarded as non-major Accounting students, while the other four participants were pursuing non-major Accounting specialisations. All first-year commerce students at this institution have to study two compulsory modules of first-year Accounting, which implied that first-year Accounting students were both major and non-major Accounting students. Most non-major Accounting students at this institution have negative perceptions of Accounting and generally struggle with the first-year Accounting modules.

Both first-year Accounting modules taught at this higher education institution are regarded as historically at-risk modules, because they have a high failure rate. A measure adopted by the institution to try to increase the pass rates are the separation of students into classes of students that had studied Accounting up to Grade 12 and students that had not. Furthermore, the students that had not studied Accounting up to Grade 12 have an extra hour of lectures than those that had studied Accounting up to Grade 12. Other measures adopted to attempt to increase the pass rates included regular post-plenary workshops and weekly formative assessments.

1.3 Focus and purpose of the study

The purpose of this study is to explore first-year students' experiences when learning Accounting. The focus of this study is on non-major Accounting students who have to study two compulsory modules of first-year Accounting as part of their commerce degree.

1.4 Rationale for the study

My rationale for undertaking this study is to develop a deep understanding of first-year, non-major Accounting students' experiences when learning Accounting. Rapid changes in information technology and the increasing importance of international Accounting standards have had a major impact on Accounting education and how it is being offered (Adhikari,

Flanigan, & Tondkar, 1999; Albrecht & Sack, 2000). In South Africa this is being compounded by other factors, such as the diversity of the students and the aim of achieving equality in Accounting education (Botes, 2000). Furthermore, the current generation of students is technologically savvy, accustomed to active and participatory learning, and does not respond well to passive learning (Murphy & Smark, 2006). However, Accounting education in South Africa is mostly teacher-centred, where the students are passive and not actively involved in the learning process (Koma, 2009). These type of Accounting pedagogic strategies may not appropriately fulfill the learning needs of today's students.

In addition, the first-year students that I lecture come from diverse academic backgrounds, with varying levels of preparedness for tertiary education. Some also have different levels of academic maturity and varying gaps in knowledge and skills. Many of the students that I lecture are non-major Accounting students, and they are required to complete two modules of compulsory introductory Accounting. It is therefore vital to continuously modify, adapt and reflect on the Accounting programmes being offered at tertiary institutions. I am hoping that my research will contribute to this process, by learning how to better understand the needs, expectations and anxieties of first-year students as they learn Accounting at tertiary level.

As a former Accounting teacher and a current Accounting lecturer, I am aware of the preconceptions and perceptions that students associate with Accounting. These beliefs are that Accounting is generally difficult, boring, complex and abstract. Further beliefs are that Accounting is number-oriented and has no practical and real-life value. A further complexity is that Accounting possesses a unique language, discourse and jargon. Lay persons may make many diverse and perhaps incorrect interpretations of these. I believe that if the students are not appropriately inducted into the discipline, they will continue to carry such misinformation, which results in them experiencing unnecessary tension, anxiety and frustration when learning Accounting. My research study could provide Accounting lecturers with better insight into students' beliefs, fears and experiences, resulting in them being more sensitive to and aware of their students' needs.

In addition to being an Accounting lecturer, I also play a role in developing and supporting both Accounting students and lecturers. I monitor and analyse the academic performance of Accounting students and am responsible for putting in place measures to assist Accounting students that perform poorly. These measures include post-plenary workshops, one-on-one

tutoring, and study skills and time management guidance. I support Accounting lecturers by mentoring new lecturers and by sharing of resources, pedagogic and content knowledge. I also assist Accounting lecturers by conducting peer reviews with the aim of providing development and support of lecturers.

As a result of my supportive role to both Accounting students and lecturers, I found it necessary to conduct formal research into first-year Accounting students' experiences. This was necessary to develop a deeper understanding of issues that students encounter in their learning and perhaps offer recommendations that would make teaching and learning more effective, beneficial and rewarding for both lecturers and students. These recommendations could be in the form of improved teaching methods, assessments and better-informed curricula that would encourage more analytical and critical thinking.

There is a dearth of research on Accounting education, especially in the South African context. Most studies that have been done, even in the international context, focus on criticism of the introductory Accounting curriculum. There is a gap in research in terms of first-year Accounting students and their experiences when learning Accounting at a higher education level. Furthermore, qualitative research in Accounting education is largely a neglected area, and the research is especially silent from the perspective of Accounting students. A further reason for undertaking this study is to attempt to address this gap and contribute to a deeper and more significant understanding of first-year students' experiences when learning Accounting.

1.5 Research questions

The two critical research questions of my study are:

- 1) What are first-year, non-major Accounting students' experiences of learning Accounting?
- 2) How do first-year, non-major Accounting students' experiences influence their learning of Accounting?

1.6 Methodology

I chose to conduct my study by using a qualitative, interpretive research design as I wanted to understand first-year students' experiences when learning Accounting and students' interpretations of these experiences. I used the case study approach because I wanted to understand the phenomenon of students' experiences of learning Accounting within the higher education context. My data collection plan included the use of semi-structured, open-ended interviews and participant reflective journals. I chose to use semi-structured interview schedules as opposed to structured interviews because the former are flexible, informal, and allow for probing during interviews.

I used purposive sampling to choose the sample for my study, which meant that I chose the participants on the basis that they possessed the particular characteristics that I required to address the critical questions. I chose the participants because they were in a position to provide the in-depth information that I required for my study (Cohen, Manion, & Morrison, 2011). I applied the process of open coding to analyse the data from the participants' interviews and reflective journals, and this formed the basis for my data analysis strategy (Henning, 2004; Maree, 2007).

In terms of the ethical concerns of my study, I attempted to ensure that the data and findings that I presented were reliable and valid. I adopted measures to ensure that the participants' identity, rights and values were always protected, and I adhered to other ethical issues such as gaining permission from the respective parties and ensuring honesty, integrity and trustworthiness.

1.7 Overview of the study

Chapter 2 presents the literature review and conceptual framework. The key issues of the literature review are discussed according to identified themes, which are: first-year students' experiences, expectations and adjustment to tertiary education; differentiation between major and non-major first-year Accounting students and their specific needs; and first-year Accounting students' perceptions of Accounting and Accounting assessments. The key

concepts that shaped the framework of my study are also discussed in Chapter 2: „students’ anxiety’ when learning Accounting; students’ approaches to learning Accounting (which include the „deep, surface and strategic’ approaches to learning); and students’ „engagement with and detachment from’ Accounting when learning the discipline. This chapter concludes with the implications of the literature for this study.

In Chapter 3 I present and justify the reasons for the methodology and data collection plan used in my study. The research design included a qualitative, interpretive and case study approach. My data collection plan included the use of semi-structured, open-ended interviews and participant reflective journals. Chapter 3 also includes a discussion of the sampling procedures and data analysis strategy adopted. Chapter 3 concludes with a discussion of the ethical precautions taken in this study.

I provide an analysis of the data generated and a discussion of the findings of the study in Chapter 4. The key findings are discussed according to the following themes: teacher/lecturer qualities influence student experiences; students’ perceptions and preconceptions of Accounting influence their learning experiences; the abstract nature of the Accounting discipline and its discourse influence students’ learning experiences; agency, resilience and determination of students when learning Accounting influences their learning experiences; students’ experiences with Accounting assessments influence their learning experiences; and learning Accounting in similar ability groups influences students’ learning experiences.

Chapter 5 provides a summary of the principal topics, themes and ideas that were discussed in my study. First I provide a brief overview of each chapter and then I discuss the findings of my study by relating them to the critical questions, literature review and conceptual framework. I then provide recommendations and suggest areas for further future research.

1.8 Conclusion

This chapter presented an outline of my study. I introduced the background to the study and explained the purpose and focus, which was to explore first-year, non-major Accounting students’ experiences when learning Accounting. I presented the critical questions which guided my study, and explained the rationale for undertaking this research study. Finally, I

provided an overview of each of the chapters to follow. In the next chapter, I discuss the literature review and key concepts that frame my study

CHAPTER 2

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

2.1 Introduction

In the previous chapter an outline of my study was presented that pointed to the research focus and critical questions. In this chapter a review of the related literature is discussed under different themes. Firstly I briefly discuss the wide field of research in Accounting education, and then the particular themes that I have chosen to focus my study on. These will focus on first-year students' experiences, expectations and adjustment to tertiary education, differentiation between major and non-major first-year Accounting students and their specific needs, first-year Accounting students' perceptions of Accounting and Accounting assessments. I then discuss key concepts that shaped the framework of this study, which include Accounting anxiety, students' approaches to learning Accounting (including the deep, surface and strategic approaches to learning), and students' engagement with and detachment from Accounting when learning the discipline.

A review of the related literature indicates that there are many studies around introductory Accounting courses that have been conducted in other countries, but a dearth of literature in the South African context. Even in the international context most studies focus on criticism of the introductory Accounting curriculum. There is a gap in the research in terms of first-year Accounting students' experiences when learning Accounting. Qualitative research in Accounting education is largely a neglected area. The intention of my study is to attempt to address this gap and contribute to a deeper and more significant understanding of first-year, non-major Accounting students' experiences when learning Accounting by giving voice to students' experiences.

A further concern is that Accounting departments in South African higher education institutions have historically focused their work on Accounting practice, that is, the academic training of potential Chartered Accountants for the corporate world (Van der Schyf, 2008). This researcher argued that this focus had been at the expense of research into Accounting and Accounting education in particular.

This study aims to contribute to opening up the debate on Accounting education and Accounting education pedagogy. As indicated above, Accounting education research is a wide field that covers different facets of the Accounting discipline. I chose to focus my study on the learning experiences of Accounting students, and the literature review that follows is guided by this focus.

Accounting education research is a wide field that includes research into criticism of the curriculum, incorporating technology when teaching Accounting; and in the South African context, criticism of Accounting departments because of their focus on the training of Chartered Accountants rather than on Accounting education. The following is a brief overview of research of these aspects.

In an Accounting education study in Aotearoa, New Zealand, the relevance of the Accounting higher education curriculum was questioned (Gallhofer, Haslam, Kim, & Marius, 1999). The study suggested that there was a dearth of Accounting research from an indigenous and cultural perspective, and a lack of focus on multicultural Accounting education. The study investigated the Maori, who are the indigenous people of Aotearoa, New Zealand, and how they were disadvantaged by Western Accounting education and practices. The study concluded that the way forward was to increase the involvement of the Maori in the Accounting education policies and practices. The intention was that the curriculum should reflect more of the Maori culture (Gallhofer, et al., 1999).

The next section presents a brief discussion on the use of technology in teaching Accounting. A review of the literature on teaching strategies for Accounting revealed that there was an increase in the use of technology (Roberts, Kelley, & Medlin, 2007; Williams & Chinn, 2009). These studies suggested that the introduction of technology into the classroom was becoming increasingly necessary with the rise of the “net generation” students. These students were born between 1982 and 1991, and were described as having different learning styles, expectations and needs compared to generations before. They enjoyed being interactive in the learning process and preferred learning by engaging with various forms of technology (Williams & Chinn, 2009).

It was further suggested that new technologies were prevalent in the Accounting business environment and that it was becoming necessary for individuals entering the workplace to possess skills and knowledge to enable them to use these technologies effectively and efficiently (Roberts, et al., 2007). This implied that it was necessary to increase student exposure to technology, either by increasing use of it as a teaching tool or by incorporating it into the curriculum. In terms of incorporating the use of technology into the Accounting curriculum, a favourable innovation was reported at a South African university, where all first-year Accounting students had to complete an examinable Pastel Accounting computer course (De Wet & Van Niekerk, 2001). However, not all means of technology as a teaching tool are necessarily beneficial to students, as suggested in a study on the effectiveness of PowerPoint presentations in the classroom (Sugahara & Boland, 2006). The study found that some students found PowerPoint presentations distracting since they had to take notes quickly, and some even missed the opportunity to take notes.

The literature revealed critical studies being conducted in the Accounting discipline. The next section presents a brief discussion on one critical Accounting education study where the concept of using tangential thinking in teaching and learning activities in an Accounting class was explored (Boyce, 2004). The study found that use of tangential thinking could result in opportunities for joint exploration and discovery by teachers and students. It was suggested that Accounting educators could teach their students a broader and socio-historical definition of Accounting by relating the discipline to relevant issues, such as technology, social responsibility, ethics and sustainability. Boyce suggested that teaching of Accounting should not just focus on the techniques and skills of Accounting practice, but should be made more relevant to the students by drawing on their lived experiences (Boyce, 2004).

In the next section I present a discussion on the themes that I chose to focus on in my study.

2.2 First-year students' experiences, expectations and adjustment to tertiary education

Research into first-year Accounting students' experiences and preparedness for higher education highlighted the challenges that students faced when making the adjustment from school to university (Bojuwoye, 2002; Byrne & Flood, 2005; Johnston, 2001). In the short

discussion below, I draw on literature on first-year student experiences in general and then proceed to a more nuanced discussion of Accounting students in particular.

The primary factors identified that were likely to cause intense pressure or stress to first-year university students included having to leave home for the first time, having to manage one's own finances, making new friends and generally assuming greater responsibility for oneself (Greenberg, 1981). Students are most at risk in terms of academic failure in first year, since it is in this year that they are faced with most unfamiliarity and uncertainty. This problem is compounded when first-year students experience various social, emotional, health and financial problems (McInnis, 2001).

Many students find it difficult, unsettling and daunting when they have to make the transition from school to university, as they experience an unfamiliar environment with new peers and various new challenges. Furthermore, students are faced with large volumes of challenging material, are left on their own, and are deprived of the support network they were used to at school (Gallhofer, et al., 1999; Johnston, 2001). Many first-year students usually enter the tertiary education environment without having taken responsibility for their own learning, and when faced with this environment it becomes necessary for them to cultivate the more independent form of learning expected in higher education (Cook & Leckey, 1999).

Further literature on the adjustment of first-year students to tertiary education revealed that students in their first year are exposed to a less restrictive and more socially expanded environment than school, and as a result they are faced with more freedom and distractions (Johnston, 2001). They have more time to socialise or to work part-time than they did when they were in a structured school environment, resulting in them being easily distracted from their studies (Johnston, 2001). Students may be more than likely to do just what is necessary for them to pass, rather than to extend themselves in their first year at university. A further issue is that student learning outcomes may be affected if they spend a significant amount of time working part-time, since the time spent away from campus could lead to a lack of engagement with campus life and it reduces the time available for study (Johnston, 2001).

First-year students experienced a huge culture shock in their first year of tertiary education (Bojuwoye, 2002; Gallhofer, et al., 1999). They experienced more of an introduction to a new lifestyle than an introduction to a new education environment. All first-year students

experienced a change in cultures as they moved from school to tertiary education, but it was noted that international students studying away from home experienced a deeper form of cultural shock (Gallhofer, et al., 1999; Johnston, 2001). In the South African context, students were from impoverished rural communities or poor townships, and the move from school to university was an especially stressful and intimidating adjustment process for the students (Bojuwoye, 2002). Students faced a physical environment that was very different to the communities from which they came, and finding their way around the university proved to be challenging. Furthermore, the university organisational systems were quite different from the rural community culture, and many students experienced anxiety because they believed that the information about registration and introduction to the university was not made explicit to them. Many students came from authoritarian homes and school environments, where they relied on being told what to do. These students found it frustrating and foreign that at university they were required to search for information on their own (Bojuwoye, 2002).

With regard to Accounting students in particular, first-year Accounting students' experiences of higher education were examined by investigating the students' motives, expectations and preparedness for higher education (Byrne & Flood, 2005). This study found that the students were motivated to go to university by both intrinsic and extrinsic factors, which influenced how and why they learnt as well as how they performed. Intrinsic motivation for learning is defined as the desire to learn for the sake of understanding, has its origin within the individual, and is congruent with the individual's sense of self and purpose (Donald, 1999; Fazey & Fazey, 2001). Extrinsic motivation is defined as a desire to attain an external goal such as a reward or to avoid punishment (Donald, 1999). Students had both educational and career aspirations, they found an Accounting degree attractive and believed that by choosing to do an Accounting degree they could learn more about the subject they had enjoyed at school (Byrne & Flood, 2005). Most students felt confident and positive about higher education and their ability to cope with the adjustments. However, some students lacked this confidence as they were uncertain of what was required of them academically and in terms of work and time commitments (Byrne & Flood, 2005)

2.3 Major and non-major first-year Accounting students

A review of the literature reveals that the first course in Accounting or Introductory Accounting is a compulsory course in most business qualifications (Guney, 2009; Lane & Porph, 2002b; Lucas & Meyer, 2004; Malgwi, 2006; Steenkamp & Baard, 2009). The implication of this is that both major and non-major Accounting students are enrolled in level one Accounting courses. There are more non-major Accounting students than Accounting majors in most of the introductory Accounting classes (Malgwi, 2006).

As a result of the mandatory curriculum requirement that non-major Accounting students study the first course in Accounting, Malgwi (2006) investigated whether it was warranted to offer separate course delivery to major and non-major Accounting students. The non-major Accounting students in this study had chosen majors in, among others, Management, Marketing and Economics-Finance (Malgwi, 2006). The study found that non-major Accounting students questioned the detailed content of the Accounting course in terms of its relevance to them, as they believed that the course was more than just introductory. Those students that had used the first course in Accounting to determine whether or not to major in Accounting were discouraged from studying it further. Furthermore, non-major Accounting students found the first course in Accounting to be uninteresting, too demanding and difficult to comprehend relative to similar courses in the business core. These results were consistent with the findings of a study by Geiger and Ogilby (2000), who investigated students' perceptions and their decision to major in Accounting (Geiger & Ogilby, 2000). Malgwi's study concluded that non-major Accounting students had mostly unfavourable perceptions of Accounting, and that these students would not have chosen to study Accounting if it was not a necessary curriculum requirement to complete their qualification.

Other studies on non-major Accounting students reflected the same sentiments as the students in Malgwi's study, in that they only studied Accounting because it was a compulsory course for completion of their qualification (Froman, 2001; Lane & Porph, 2002a, 2002b; Shotwell, 1999). The study by Lane and Porph (2002a) further revealed that the students' attitudes towards and motivation for a subject may influence their performance. In this study, non-major Accounting students had to study Accounting because it formed a compulsory

component of their undergraduate studies, and as a result some of the students failed to see the relevance of studying the discipline (Froman, 2001; Lane & Porch, 2002a).

Malgwi suggested *two* first courses in Accounting, one for Accounting major students and a separate Accounting course curriculum for non-major students. The study discussed two different perceptions of the first course in Accounting, one being “introductory Accounting” and the other referred to as an “introduction to Accounting” (Malgwi, 2006). The introductory Accounting course content was heavily focused on substantive Accounting materials that were technical in nature and was intended for students who intended majoring in Accounting. The introductory Accounting course would be necessary for students who intended becoming “preparers” of financial information and financial statements. The introduction to Accounting course was based on general knowledge where the emphasis was on the use and usefulness of Accounting information. This course, for the Accounting non-major students, would focus on assisting students in using financial statements (Malgwi, 2006).

In a study by Froman (2001) on understanding first-year Accounting students’ experiences, participants were asked to provide advice on how their experiences with the first course in Accounting could have been made better. Students suggested that there should be two first Accounting courses, one for Accounting majors and another for non-major Accounting students. The findings described above have relevance for my study, which has as its focus and sample non-major Accounting students and their experiences of learning Accounting.

2.4 First-year Accounting students’ perceptions of Accounting

Many novice Accounting students have negative perceptions of Accounting. Negative perceptions refer to those that are either inappropriate or unrealistic (Mladenovic, 2000). These perceptions are often created or reinforced in introductory Accounting courses where the emphasis is on the mechanical and bookkeeping aspects of Accounting (Ferreira & Santoso, 2008; Malgwi, 2006; Mladenovic, 2000; Saudagaran, 1996; Tan & Laswad, 2006, 2009). These negative perceptions of Accounting were likely to affect students’ attitudes towards learning, thereby affecting student performance (Ferreira & Santoso, 2008). Students were not to blame for having negative perceptions, as the stereotypical image of accountants

was perpetuated in many aspects of society such as through television, films and novels (Cory, 1992).

Students found that Accounting created a heavy study workload; it was too numbers-oriented and required skills and a background in Mathematics (Malgwi, 2006; Tan & Laswad, 2009). The perception that Accounting is mathematical in nature is held by many students, and this often resulted in them being intimidated and discouraged when studying the subject (Froman, 2001; Lane & Porch, 2002b; Tan & Laswad, 2009). The research also indicated that the students found Accounting to be complex and time-consuming, and even though they were able to apply the material they found it difficult to relate to their personal contexts (Froman, 2001).

Furthermore, students believed that Accounting was a boring academic major, and this belief was another factor that deterred them from choosing Accounting as a major (Tan & Laswad, 2009). Therefore, depending on how students perceived the Accounting course, it could either attract or discourage them from majoring in Accounting. If they perceived the course to be dynamic, relevant and intellectually stimulating, it could attract the best and brightest students to major in Accounting. However, if they perceived the Accounting course to be boring and uninteresting, it could lead to high-aptitude students not choosing Accounting as a major (Adams, Pryor, & Adams, 1994).

Other studies on students' perceptions of Accounting revealed that students perceived the discipline to be mechanical, repetitive number-crunching and perceived the image of the Accounting profession to be "number crunching bean counters" (Froman, 2001, p. 87; Mladenovic, 2000). Many first-year Accounting students entered the course with preconceived views that they could not succeed because the course was too difficult, and their lack of confidence in their own abilities significantly contributed to their frustrations and performance in the course (Froman, 2001). A further contributing factor to first-year Accounting students developing negative perceptions about Accounting was when students that had already completed the Accounting course commented negatively about it (Froman, 2001). The students in Froman's study commented that as a result of unfavourable comments from students that had already completed the Accounting course, they were discouraged before they had even commenced.

It was important to change the Accounting students' negative perceptions for two reasons. Firstly, students' perceptions played an important role in the learning process, as they influenced the students' learning approaches and this in turn affected their learning outcomes (Ramsden, 1992). Secondly, perceptions were one of the factors that influenced a students' career and choice of academic major (Cohen & Hanno, 1993; Saudagaran, 1996).

A review of the literature indicates that a limited number of studies have been conducted on changing the introductory Accounting students' perceptions of Accounting (Mladenovic, 2000). Some of the methods investigated include comparison of two different teaching approaches, a traditional lecture-based and a non-traditional case-based course (Friedlan, 1995), and the introduction of an innovative introductory Accounting course (Saudagaran, 1996). The study that investigated the traditional and non-traditional teaching approaches concluded that the traditional approach appeared to be unsuccessful in conveying most of the perceptions that the Accounting profession wished to (Friedlan, 1995). Saudagaran discussed the introduction of an introductory Accounting course that was aimed at dispelling students' perceptions that Accounting and bookkeeping are synonymous (Saudagaran, 1996). This course focused on providing a broad-based introduction to Accounting and on developing core competencies in students rather than on the narrow bookkeeping perspective of the traditional approach. The study concluded that the new approach was received favourably by students and that most of the students in the study indicated that the course had improved their perceptions of Accounting (Saudagaran, 1996). The literature cited above reveal useful insights into international research on student experiences and perceptions. I pursue this focus in a South African context in this research report.

2.5 Accounting assessments and students' experiences

In the discussion that follows I present a brief account of the assessment debate and how it is likely to influence student experience.

A review of the literature on Accounting assessments revealed that there has been a conceptual shift in higher education, from "assessment of learning" to "assessment for learning" (Dochy & McDowell, 1997; Ramsden, 1992). Previously assessment was primarily seen as a means to determine grades and to assess the extent to which students had achieved

the intended objectives. There was a realisation of the other potential benefits of assessment that impinged on all stages of the learning process. The new assessment culture strongly emphasised the integration of instruction and assessment in order to align learning and instruction more with assessment (Segers, Dochy, & Cascallar, 2003).

This change was described as being underpinned by a shift from the positivist to a constructive perspective of knowledge (Serafini, 2000). The positivist approach to assessment emphasised objectivity and measurement standards and focused on the reliability and validity of assessment measures (Watty, Jackson, & Yu, 2010). Traditional, standardised assessments have been criticised in many studies as being authoritative, using decontextualised knowledge, not encouraging students to be involved in the assessment process, and not fostering critical thinking, deep understanding or independent activity (Boud, 1990; Dochy, 2001; Falchikov, 2005). The constructivist approach to assessment is seen as a conceptual change in the way in which students understand the world (Biggs, 2003). With this approach, assessment is used as a means of engaging the students in self-reflection and acknowledging their role as collaborators in the learning process (Watty, et al., 2010). Alternative assessment tasks, such as portfolios and self- and peer assessments, have been implemented in higher education; this emphasises the integration of assessment with teaching and learning activities and requires student involvement as active and informed participants (Biggs, 2003).

A review of the literature revealed that often students did not favour traditional assessments as they perceived them as not contributing to understanding (Sambell, McDowell, & Brown, 1997). In contrast, many students believed that alternative assessments promoted quality learning, and stimulated deep-level learning and critical thinking, and this enabled them to internalise the learning content and apply concepts creatively and extensively (Sambell, et al., 1997). In a further study on assessment in an Accounting module, Marriot commented that the use of continuous assessment supported high-quality learning and teaching through measuring student development, providing students with timely feedback for the self-reflective process, and providing appropriate support where required (Marriott, 2009).

Studies revealed that frequent and timely assessment and feedback increased students' motivation and commitment to learn, because the more students practised a subject and received feedback, the more they learnt and the more they engaged with the subject (Kuh, 2003; Rust, 2005). The process of providing feedback was significant as it encouraged

positive motivational beliefs and self-esteem and provided information that teachers could use to help shape teaching and learning (Nicol & Macfarlane-Dick, 2006).

2.6 Accounting anxiety

There is a dearth of literature on students' feelings of anxiety when learning Accounting. Studies on anxiety have been carried out in disciplines such as Mathematics, Chemistry, Computers and Medicine, but limited research has been conducted on Accounting anxiety. It has been noted in the literature that the complex phenomenon of Accounting anxiety warrants further research (Hartnett, Romcke, & Yap, 2004).

Anxiety is described as a transitory emotional state, but it is also used to refer to a personality trait (Clark & Schwartz, 1989). Accounting anxiety is defined as "the individual's apprehension or fear of Accounting in terms of comprehending Accounting concepts, applying economic events by completing the Accounting cycle, preparing final accounts, interpreting, analyzing, and communicating the financial information useful for decision making purposes" (Malgwi, 2004, p. 82). The study by Malgwi investigated the determinants of Accounting anxiety in business students. The motivation for the study was twofold: firstly, there were calls from the research community for anxiety studies in other professions, and secondly there was a need to investigate whether Accounting anxiety was the attributing factor for the majority of business students choosing academic majors other than Accounting (Malgwi, 2004). The study concluded that the higher the students' degree levels, the higher their level of Accounting anxiety, which meant that the anxiety could be attributed to the level of difficulty of the Accounting courses as students progressed from first year into final year. Other findings of Malgwi's study indicated that the less quantitative the degree is (such as Marketing and Management majors), the higher the level of Accounting anxiety experienced by the business students. Further findings indicated a negative association between Accounting anxiety and work experience, and that male business students exhibited lower levels of anxiety than female students (Malgwi, 2004).

A review of studies on anxiety revealed two constructs of anxiety, state and trait anxiety (Cattell & Scheier, 1961). State anxiety is described as a transitory emotional state that is conceptualised as situational and reactionary. This construct of anxiety as an emotional

reaction consists of unpleasant, consciously perceived feelings of tension and apprehension and results in physical responses (Spielberger & Sarason, 1975). The intensity of state anxiety changes according to how threatening a person perceives a situation to be. The measurement of this construct of anxiety is based on how the person feels at a particular moment about a number of stress-related issues (Spielberger & Sarason, 1975).

Trait anxiety refers to a person's anxiety-proneness when faced with stressful situations, and is described as a relatively permanent personality characteristic. This construct of anxiety refers to differences among individuals in disposition or tendency to perceive situations as threatening, and to respond to these situations with different degrees of state anxiety (Spielberger & Sarason, 1975). Trait anxiety is measured by how a person "feels generally" regarding a number of stress-related issues. The higher the trait anxiety, the more probable it is that higher state anxiety will be exhibited in a threatening situation (Hartnett, et al., 2004).

A study on international students' performance in tertiary-level Accounting investigated the association between anxiety and student performance (Hartnett, et al., 2004). The study attempted to include an appropriate anxiety proxy, but this proved to be problematic in terms of deriving a student's measure of state anxiety because of the pragmatics of the university's examination protocol and the multiplicity of assessments during a semester. As a result a measure of trait anxiety was used to reflect proneness to state anxiety, and the overall conclusion of the study with regard to students' anxiety was a negative association between students' feelings of anxiety and performance (Hartnett, et al., 2004).

A review of the literature revealed further discussions of state and trait anxiety (Clark & Schwartz, 1989; Miller & Bichsel, 2004). A study investigating the effects of an intervention on anxiety levels and achievement of introductory Accounting students attempted to measure constructs of both trait and state anxiety (Clark & Schwartz, 1989). The focus of this study was the management of anxiety in the early stages of students' exposure to Accounting. The study found that the behavioural intervention used had an effect on the reduction of state anxiety levels. State anxiety is transitory and situation-related, and as a result this construct of anxiety should be affected by behavioural interventions. There was no corresponding change in trait anxiety, which is a stable personality characteristic and hence should not be affected by the intervention. Evidence to indicate the effect of anxiety reduction on the students' performance in the Accounting classroom was not clear to assess (Clark & Schwartz, 1989).

The research reviewed pointed to students' resistance to learning Accounting and illustrated the positive outcomes of a reduction in Accounting anxiety (Clark & Schwartz, 1989). Possible reasons for the students' resistance, as discussed in the literature, could have stemmed from a lack of awareness of the importance of Accounting. It could also have been a result of students' suffering from anxiety when working with the study material. A degree of anxiety, referred to as facilitating anxiety, could help in the learning process as it serves as a motivator - but anxiety could also be debilitating as it lowers learning efficiency (Clark & Schwartz, 1989). If anxiety could be reduced and if learning Accounting could be facilitated effectively by such a reduction, many positive outcomes could be achieved. A reduction in anxiety could lead to more students understanding and appreciating Accounting, even if their intention was not to pursue further Accounting studies. Reduced anxiety could allow those students with an aptitude for Accounting to study the subject further, and could result in a more enjoyable learning experience for those students that have to complete a compulsory Accounting course (Clark & Schwartz, 1989).

When students are faced with reasonably difficult tasks, as is typical of tertiary-level quantitative courses, the performance of those that experience high levels of anxiety deteriorates; this type of anxiety is debilitating rather than facilitating. This poor performance is not necessarily a result of the student's intellectual ability but could be a result of the levels of anxiety (Clark & Schwartz, 1989). It has been accepted that high levels of anxiety have a largely negative impact on learning and achievement and a negative impact on students pursuing quantitative studies as well as on achievement in such studies. Many techniques have been developed to lessen anxiety, the focus of these being to teach the students techniques and procedures to enable them to manage their anxiety resulting in facilitation of the learning process (Clark & Schwartz, 1989).

As a result of the absence of extensive literature on Accounting anxiety, I drew on the literature available on Mathematics anxiety, since both subjects have in common the need to master numeric manipulation skills. Numerous studies have been conducted on Maths anxiety (Chapman, 2010; Chinn, 2008; Hoffman, 2010; Miller & Bichsel, 2004; Perry, 2004), which refers to feelings of tension, apprehension, fear and discomfort when faced with situations involving Maths tasks (Chinn, 2008). These feelings of Maths anxiety interfere with performance in Maths and can have an adverse effect on self-esteem and cognitive

performance. Maths anxiety influences both the ability and confidence to learn Maths (Chinn, 2008).

Chinn (2008) refers to a study by Datta and Scarfpin (1983) in which they identified two types of Maths anxiety, which they defined in terms of causal factors rather than learning outcomes. The first type is mental block anxiety, which is caused by mental blocks in the process of learning Maths and refers to triggers such as concepts or symbols, which create barriers to learning for the student. An example of this type of trigger in the Maths curriculum is the introduction of variables (letters) in algebra. The second type of Maths anxiety is socio-cultural anxiety, which arises as a result of commonly encountered cultural or social beliefs about Maths. Some examples of such beliefs are that only clever people can do Maths, and that a person will never succeed at Maths if they cannot learn the basic facts. Socio-cultural Maths anxiety can also lead to Maths phobia, which is referred to as “Mathophobia” and is described as the anxiety specific to Maths (Clark & Schwartz, 1989). “Mathophobia” is described as the “panic, helplessness, paralysis and mental disorganization that arises among people when they are required to solve a Mathematical problem” and often leads to avoidance “severe enough to affect decisions about college curriculum and subsequent vocation” (Tobias & Weissbrod, 1980). The studies conducted on Maths anxiety considered it to be a psychological phenomenon rather than a problem resulting from a lack of specific skills or ability, which is referred to as “dyscalculia” (Clark & Schwartz, 1989).

A model of Maths anxiety was proposed which focused on three factors, environmental, intellectual and personality (Hadfield & McNeil, 1994) . Some of the environmental factors are classroom issues, pressure from parents and the perception that Maths is a rigid set of rules. Intellectual factors include a mismatch of learning styles and self-doubt, and personality factors include low self-esteem and the fear of asking questions in class. Chinn (2008) incorporated the above three factors in a questionnaire used for his study on Maths anxiety. Some of his comments and findings were that Maths is a unique subject in that there is almost always only one correct answer. This, together with the usual requirement that Maths is done at a quick pace, often leads to students feeling helpless, powerless and out of control (Chinn, 2008).

The Accounting discipline is similar to Maths, in that students perceive Accounting to be quantitative and mathematical in nature and Accounting involved problem-solving using

Maths as a tool (Clark & Schwartz, 1989). Quantitative material causes many students to become anxious and anxiety impedes performance, which results in students lagging behind in class and postponing initiating remedial action (Sizoo, Jozkowskia, Malhotra, & Shapero, 2008). Furthermore, the nature of the Maths and Accounting disciplines is such that their specificity in terms of how they define answers is unique. Both of these disciplines clearly define their solutions as always being either right or wrong - which means that there is almost always only one correct answer. There is often a perception that the expectations about Maths skills are unrealistic in the requirement to answer questions quickly (Chinn, 2008). This is also the expectation with the Accounting discipline, where students are always required to work at a quick pace on Accounting application exercises or assessments. These unrealistic expectations are likely to result in anxiety; if these expectations can be reasonably adjusted, then anxiety would impact less on performance and self-esteem.

Maths anxiety may also be related to the way that Maths is taught (Chinn, 2008; Perry, 2004). In his study on Maths anxiety in college students, Perry (2004) stated that it often started at a young age when a student had just one insensitive Maths teacher; this could result in a recurring Maths anxiety problem that was difficult to overcome. Perry's study described Maths teachers that embarrassed their students in front of others and often yelled at them. Teachers often teach their students how to do something and not why they are doing it, so the students are taught the computational skills without understanding the Mathematical concepts. This results in the students having a superficial understanding of Maths, which often leads to them easily forgetting what they have learnt, resulting in frustration and anxiety (Perry, 2004).

Some of the possible solutions to Maths anxiety are that both students and teachers should have a positive and proactive attitude to Maths. Students must ask questions instead of getting anxious, and it is their responsibility to ask for help after class. It is the teacher's responsibility to focus on every student's learning, and students must acknowledge their difficulty with Maths and formulate a plan to overcome their anxiety (Perry, 2004).

In a further study on Maths anxiety the focus was on students who majored in Geography and the anxiety they experienced when studying Maths (Chapman, 2010). In this study Maths was taught as a "service" subject in the Geography department. As a result of many students having had limited exposure to Maths since high school, they developed negative attitudes

and showed signs of Maths anxiety. The study indicated that students were generally attracted to Geography because of the soft, applied and active nature of the subject, which was very different to the abstract nature of the Maths discipline that they had to study. In this study the focus was on development of a new Maths module by the Geography department as opposed to the generic, introductory Maths module previously taught to Geography students by the Maths department. As a result of the changes that were implemented, there was a decrease in students' negative attitudes, and this was attributed to smaller classes and numeracy taught in an applied context (Chapman, 2010).

The current study being reported on will draw on the above theory on anxiety in the hope of stimulating discussion and further research on a poorly understood phenomenon in Accounting in South Africa.

2.7 Students' approaches to learning Accounting

A study of the literature on Accounting education reveals that many studies have been conducted on students' approaches to learning Accounting (Abhayawansa & Fonseca, 2010; Ballantine, Duff, & McCourt Larres, 2008; Beattie, Collins, & McInnes, 1997; Byrne & Flood, 2004; Byrne, Flood, & Willis, 2009; Elias, 2005). An approach to learning can be described as the interaction between the characteristics of individual students and their perceptions of courses, teaching and assessment procedures (Entwistle, 1990).

The literature discusses three constructs of students' approaches to learning: a deep, surface and strategic approach.

2.7.1 Deep approach to learning Accounting

A deep approach is described as one where students look for meaning in the material that is being studied, adopting strategies that allow them to relate this meaning to their own experiences and ideas by being critical (Byrne, et al., 2009; Duff, 2004; Lucas, 2001). Lucas further described the deep approach to learning as where the intention of the students is to understand the subject material and to express an intrinsic interest in and derive enjoyment from the studying process (Lucas, 2001). Students are characterised as "deep learners" when

they are actively engaged in and personally committed to the learning process, and when they are able to abstract meaning and apply knowledge beyond the educational context (Byrne, et al., 2009; Healy & McCutcheon, 2008). A deep approach to learning is more likely to result in better retention, transfer, integration and application of knowledge and higher-quality learning outcomes (Byrne, et al., 2009).

2.7.2 Surface approach to learning Accounting

A surface approach to learning is described as where the students' intention is primarily to memorise or reproduce the material in isolation of other ideas, and there is a lack of personal engagement in the learning process (Byrne, et al., 2009; Duff, 2004; Lucas, 2001). Students that adopt the surface approach to learning perceive the task of learning as externally imposed, and are usually extrinsically motivated. They adopt learning strategies that focus on acquiring facts and rote memorisation, and fail to integrate topics into a coherent whole because they treat parts of the subject as separate entities (Lucas, 2001). A surface approach to learning leads to misunderstanding of important concepts and poor learning outcomes (Booth, Luckett, & Maldenovic, 1999).

In her study on deep and surface approaches to learning Accounting, Lucas found that students adopted a particular form of surface learning referred to as the "format" approach, where they focused on the format of the financial statements rather than on understanding what the statements reflected (Lucas, 2001). The "format" approach seemed to imply that the students did not perceive that the subject should be seen as a whole, they seemed to focus on learning where "things fitted in", and perceived the financial statements to be merely a process. A further finding in Lucas's study revealed the "relating" approach to learning, where students relate what they learn to their personal relevancies, which could be relevance in career, business or learning within higher education. This meant that students' approaches are distinctive in terms of what they relate to (Lucas, 2001).

Lucas commented that students adopt a learning approach based on their perception of the teaching and learning context, and it is not a characteristic of the student. As a result, a student may adopt a deep approach to learning for one subject but a surface approach for another (Lucas, 2001). The literature revealed that students usually adopt the deep approach

to learning if they had chose to study the course because they had an interest in it and not because it was compulsory. As a result, they are more committed to learn the subject (Hall, Ramsay, & Raven, 2004). Hall et al. (2004) suggested that with the surface approach to learning, the intention is to gain sufficient knowledge just to pass the course. As a result, the students focus on just memorising and reproducing material without understanding it, and it is unlikely that these students would develop appropriate higher-order skills and competencies (Lucas, 2001).

2.7.3 Strategic approach to learning Accounting

The third approach to learning by students is called the strategic or achieving approach, where students are primarily focused on maximising their academic performance and achieving the highest possible grades (Abhayawansa & Fonseca, 2010; Ballantine, et al., 2008; Byrne, et al., 2009). Students that adopt a strategic approach to learning use the learning strategy that will maximise their academic success, and their interest in content is driven by the demands of assessments (Watkins, 2000). These students are motivated by vocation and competitiveness, and have been described as “cue seekers” because they pursue hints regarding the content of assessments from their teachers (Duff, 2004). Their learning strategies include adopting systematic study plans, being highly assessment-oriented and analysing the content and structure of previous examinations to predict questions (Abhayawansa & Fonseca, 2010; Duff, 2004).

Studies have been conducted on the effects of changing the learning environment in order to promote deep learning approaches in first-year Accounting students (English, Luckett, & Mladenovic, 2004; Hall, et al., 2004). A strategy implemented in one of the studies focused on introducing group learning activities in order to improve the quality of the students’ learning (Hall, et al., 2004). The study found that changes to the learning environment by the Accounting lecturers may be able to encourage a deep approach in Accounting students. In a further study on attempting to encourage deep learning approaches in Accounting students, the focus was on the design of the curriculum and improving Accounting students’ written communication skills (English, et al., 2004). This study was broadly successful in encouraging the deep approach to learning as well as in improving the overall Accounting course results.

Two vital concepts emerged from a study on students' experiences of learning introductory Accounting: detachment from and engagement with Accounting when learning the subject (Lucas, 2000). In this study, Lucas suggested that there was scope for alternative research based on a particular view of learning referred to as social constructivism. In this view, learning is seen to be a response to a student's perception of or way of experiencing a particular situation, rather than the outcome of a particular personality trait or a conditioned biographical response (Lucas, 2000). Social constructivism views learning as a process of construction of knowledge and skills which takes place in a social context. This view of learning suggests that while knowledge may develop internally, it also develops in a process of interactions with the social world. Lucas suggested that there was a need for a research approach which considered the students' learning experience within a particular context, which was the justification for her study (Lucas, 2000).

2.7.4 Detachment from Accounting when learning Accounting

Lucas's study revealed that most students in the study perceived Accounting just as a subject to be passed and not as a subject to possess an inherent meaning for them. Students' need to pass Accounting meant that a conceptual understanding of the discipline was a secondary aim. These students also perceived Accounting to be problematic and not relevant to their immediate needs, as they believed that Accounting was about numbers and mathematics and they had a negative attitude to these. Furthermore, students also experienced Accounting as a technique to be learnt without real understanding of the concepts and processes. Lucas described this behaviour by the students as "detachment from Accounting" when learning the subject (Lucas, 2000).

2.7.5 Engagement with Accounting when learning Accounting

Lucas found that a minority of the students in her study engaged with Accounting when they learnt the subject. This meant that they viewed Accounting as being relevant and the discipline possessed an inherent meaning for them. The students were able to relate what they learnt to their own personal business, learning or career relevancies. They were motivated and committed to learning Accounting as they saw it as gaining a skill and a qualification that could be applied in their future employment. When the students engaged with Accounting

they perceived the discipline as a subject where they could develop their own understanding and views (Lucas, 2000).

My study draws on the above literature in the hope of attempting to address the gap in qualitative research in Accounting education, especially in the South African context. I draw on the literature reviewed on first-year Accounting students' experiences to assist me in contributing to a deeper and more significant understanding of first-year, non-major students' experiences when learning Accounting.

2.8 Conclusion

In this chapter I provided a detailed discussion of the literature and explicated concepts relevant to my study. The literature reviewed was discussed under themes comprising first-year students' experiences, expectations and adjustment to tertiary education, the distinction between major and non-major first-year Accounting students and their specific needs, students' perceptions of the Accounting discipline and Accounting assessments. Several key concepts emerged from the review of the literature, and this formed the basis of the conceptual framework. Concepts discussed included Accounting anxiety, intrinsic and extrinsic motivation, deep, surface and strategic approaches to Accounting and engagement with and detachment from Accounting when learning the discipline.

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

CHAPTER 3

METHODOLOGY AND DATA COLLECTION PLAN

3.1 Introduction

A review of the literature was discussed in the previous chapter. In this chapter I explain and justify the reasons for the methodology used in my study. Firstly, I explain my choice of using a qualitative, interpretive research design, and then I discuss the use of a case study approach to my study. A discussion of the data collection plan, which includes the use of interviews and participant reflective journals, sampling procedures and data analysis strategy follows. Finally, the trustworthiness and ethical concerns of the study are discussed.

3.2 Research approach: Qualitative research design

My study was conducted within a qualitative paradigm, using qualitative data collection and analysis methods. A qualitative study refers to an inquiry where the qualities, characteristics or properties of a phenomenon are examined to better understand and explain it (Henning, 2004). In the case of my study, this phenomenon referred to first-year students' experiences when learning Accounting. Qualitative research is based on collecting rich, descriptive data about a phenomenon or context with the aim of developing an understanding of what is being observed or studied (Henning, 2004; Maree, 2007) .

Qualitative research studies people or systems by observing the participants in their natural environment, and the intention is to develop an understanding of the participants' meanings and interpretation of the phenomenon being studied (Maree, 2007). This is described as "seeing through the eyes of the participants" (Maree, 2007, p. 51). Qualitative research is further described as naturalistic, holistic and inductive (Terre Blanche, Durrheim, & Painter, 2006). This is similar to Maree's explanation, where qualitative research studies real-world situations in their natural settings and the researcher must be open to whatever emerges. The phenomenon being studied is seen as a complex system that is more than its parts, and the

researcher must become immersed in the details and specifics of the data to discover important categories and interrelationships (Terre Blanche, et al., 2006).

The intention of qualitative research is to give a clear and detailed description of the actions and representation of the actions (e.g. in spoken and written text), so that a better understanding of the world is gained. The aim is to use this understanding to bring about some social change (Henning, 2004). Qualitative research is based on asking general emerging questions with the intention of getting the participants to respond. The intention is to gather words or image data from a small number of participants or sites. The participants or sites are chosen on the basis that they are best suited to help understand the phenomenon being studied. This can lead to information that enables people to understand and learn about the phenomenon and can also result in an understanding that provides a voice to the participants, who may not otherwise have been heard (Creswell, 2008). Cohen, Manion and Morrison (2011) concur with Creswell that qualitative research gives a voice to participants; they state that it is also used to probe issues that lie beneath the surface of behaviours and actions.

The researcher is the main instrument in a qualitative research study and makes meaning from being involved in the research project. This meaning is then presented as the findings of the research project (Henning, 2004). Henning further explains that qualitative research is mostly concerned with the “why” questions of research and focuses on the quality and depth of information.

I chose to conduct a qualitative study because the variables, that are the components of the phenomenon that is being studied, are not controlled as is the case in quantitative research (Henning, 2004). In a quantitative research study the focus is on control of all the components in the actions and representations of the participants, and the study is guided by how the variables are related. The researcher plans and executes this control in the way that the study and research instruments are designed, and the participants are usually not free to express data that cannot be captured by the instruments (Henning, 2004). However, with qualitative research the variables are usually not controlled because the intention is to capture the freedom and natural development of action and representation. The focus of qualitative research is on understanding and explaining, by using evidence from the data and the literature, what the phenomenon being studied is about. This understanding is not placed within boundaries of an instrument, as this would result in the data being limited to the

boundaries and the understanding also being dependent on them (Henning, 2004). The participants have a more open-ended way of giving their views and demonstrating their actions in a qualitative study.

3.3 Methodological strategy

A paradigm is described as “a general organising framework for theory and research that includes basic assumptions, key issues, models of quality research, and methods for seeking answers” (Neuman, 2011, p. 94). A paradigm includes the important questions to be answered or puzzles to be solved and the research technique to be used (Neuman, 2011). Paradigms guide the rationale for the research and commit the researcher to use particular methods of data collection, observation and interpretation. Therefore they impact both on the nature of the research question and the manner in which the question is to be studied (Terre Blanche, et al., 2006).

In my study I drew on the principles of the interpretive approach to research. The broad principle of this approach is to understand people’s subjective experiences of the external world (Cohen, et al., 2011). Interpretive research is characterised by a concern for the individual, and interpretive researchers begin with the individual and set out to understand the individual’s interpretation of the world around them (Cohen, et al., 2011). With my study I wanted to understand the first-year students’ experiences when learning Accounting and their interpretations of these experiences.

Interpretive research involves making sense of people’s experiences by interacting with them and listening to what they say. It focuses on “harnessing and extending the power of ordinary language and expression to help us understand the social world we live in” (Terre Blanche, et al., 2006, p. 274). As the principal intention of interpretive research is to understand the subjective world of human experience, in order to retain the integrity of the phenomenon being investigated, efforts must be made to gain and understand an in-depth and detailed perspective from the individuals (Cohen, et al., 2011). Furthermore, interpretive research is used to explain the subjective reasons and meanings that lie behind social action (Terre Blanche, et al., 2006).

The two main principles of interpretive research are, firstly, that it involves understanding in context and, secondly, that it positions the researcher as the primary “instrument” by means

of which information is collected and analysed. The principle of understanding in context implies that the meaning of human creations, words, actions and experiences can only be determined in relation to the personal and societal contexts in which they occur. The principle of the researcher as the primary “instrument” means that the researcher is responsible for collecting and analysing data. This implies that the researcher has to develop skills such as listening, questioning and interpreting (Terre Blanche, et al., 2006).

The interpretivist perspective is based on the following assumptions (Maree, 2007):

- Human life can only be understood from within and it cannot be observed from an external reality. An interpretive perspective focuses on people’s subjective experiences, on how people “construct” the social world by sharing meanings and how they interact with or relate to each other.
- Social life is a distinctively human product and interpretivists assume that reality is not objectively determined, but is socially constructed. The underlying assumption is that by placing people in their social contexts there is greater opportunity to understand their perceptions of their own activities.
- The human mind is the purposive source of origin or meaning, which means that by exploring the richness, depth and complexity of a phenomenon, an understanding of the meanings imparted by people to the phenomenon and their social construct can be developed.
- Human behaviour is affected by knowledge of the social world, which means that as our knowledge and understanding of the social world and the realities being constructed increases, it enriches our theoretical and conceptual frameworks.
- The social world does “not” exist independently of human knowledge which means that a researcher’s own knowledge and understanding of phenomena constantly influences the types of questions asked and the way in which the research is conducted (Maree, 2007)

A criticism of the interpretive approach is its subjectivity and failure to generalise findings beyond the situation studied (Maree, 2007).

3.4 Research design – case study

A case study is defined as “an empirical inquiry that investigates a contemporary phenomenon in depth and within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident” (Yin, 2009, p. 18). A case study research design was suited to my study as I wanted to explore the phenomenon of students’ experiences when learning Accounting within the context of a higher education institution. As qualitative research is primarily interested in the meaning that participants give to their life experiences, it was necessary to use some form of case study, so that I could immerse myself in the activities of the small group of participants in order to become familiar with their social worlds and look for patterns in their lives, words and actions in the context of the case as a whole (De Vos, Strydom, Fouche, & Delpont, 2011). From an interpretivist perspective, the characteristics that are typical of case studies are that they aim for a comprehensive and holistic understanding of how participants relate and interact with each other in a specific situation and how they make meaning of a phenomenon (Maree, 2007).

A case study provides a unique example of real people in real situations, and this enables the readers to understand ideas more clearly rather than simply presenting them with abstract theories or principles. A case study enables readers to understand how ideas and abstract principles can fit together (Yin, 2009).

In-depth and detailed data collection methods are used to explore and describe the case study, involving the use of multiple sources of information that are rich in context. Sources of information include interviews, documents, observations or archival records (De Vos, et al., 2011). The reason for the use of multiple sources of data collection is that case studies recognise and accept that there are many variables operating in a single case, and in order to catch the implications of these it is necessary to have many data collection tools and sources of evidence. This is a key strength of the case study method (Cohen, et al., 2011).

The researcher decides in advance what evidence to gather and what analysis techniques to use with the data generated in order to answer the research questions (Maree, 2007). Other strengths of the case study method are that it is concerned with a rich and vivid description of events relevant to the case, the researcher is integrally involved in the case, and it focuses on individuals or groups of individuals and seeks to understand their perceptions of events (Hitchcock and Hughes, 1995 cited in Cohen, et al., 2011).

A criticism of the case study method is its dependence on a single case; it is therefore claimed that case study research cannot provide a generalising conclusion. However, this is not the intention of case study research, as it is aimed at gaining greater insight and understanding of the dynamics of a specific situation (Maree, 2007). Further criticisms of the method include that case studies are not easily open to cross-checking and therefore may be biased, selective, personal and subjective, and they are prone to problems of observer bias (Cohen, et al., 2011).

3.5 Data collection

In my qualitative research study I used two key research methods in order to generate data to answer the research questions, namely semi-structured, open-ended interviews and participant reflective journals.

3.5.1 Interviews

In qualitative research interviewing is the predominant means of data collection. The interview is a social relationship between the participant and the researcher with the aim of exchanging information. Interviewing does not only involve a description of an experience but it also a reflection of that experience (De Vos, et al., 2011).

An interview is “a two way conversation in which the interviewer asks the participant questions to collect data and to learn about the ideas, beliefs, views, opinions and behaviours of the participant” (Maree, 2007, p. 87). The aim of qualitative interviews is to “see the world through the eyes of the participant” (Maree, 2007, p. 87) and the intention is to always obtain rich, descriptive data that will help to understand the participants’ construction of knowledge and social reality. Qualitative interviews are a valuable source of information provided that they are used correctly, and if the participants perceive the topic to be important and they trust the interviewer they will provide information that may not be collectible in any other way (Maree, 2007). Interviews allow the interviewer and interviewee to discuss their interpretations of the world and express how they view situations from their point of view. Interviews are a flexible tool for data collection and allow for verbal, non-verbal, spoken and

heard channels to be used. They have a specific purpose, are often based on a set of questions being asked by the interviewer, and the responses must be as explicit and as detailed as possible (Cohen, et al., 2011).

The interview serves three purposes as a research technique. Firstly, it may be used as the main means of collecting information that is directly relevant to the research objectives. Secondly, it may be used to test hypotheses or to suggest new ones, or could be used as a tool to identify variables and relationships. Finally, the interview could be used together with other methods in a research study (Cohen, et al., 2011).

In case study research the interview is one of the most important sources of information (Yin, 2009). Interviews in case study research are seen more as guided conversations rather than structured queries, which means that even though a consistent line of inquiry will be pursued, the actual stream of questions in a case study interview is likely to be fluid rather than rigid (Rubin & Rubin, 1995 cited in Yin, 2009). This implies that there are two requirements throughout the interview process, these being to follow the line of inquiry as reflected by the case study protocol, and to ask actual, conversational questions in an unbiased manner. This requires the interviewer to operate on two different levels at the same time, one that requires satisfying the line of inquiry while simultaneously asking friendly and non-threatening questions (Yin, 2009).

As a data collection tool interviews have both advantages and disadvantages. They are a useful way of getting large amounts of data quickly and are especially effective in obtaining in-depth data (De Vos, et al., 2011). However, interviews are prone to subjectivity and bias on the part of the interviewer. Furthermore, participants may not be willing to share information and sometimes the participants may not answer the questions in a way that would be beneficial to the interviewer. A further problem is that sometimes the participants' response could be misconstrued or the participant could answer untruthfully (De Vos, et al., 2011).

Before I began the interview process for my research study, I reminded each participant about the critical questions of my study and informed each of them of the intention of my interviews with them. I emphasised that there was no need for them to feel anxious, that they should be comfortable and should answer as truthfully and in as detailed a manner as possible. I was very informal with the participants and was hopeful that as a result of this they would feel at ease during the interview process. I attempted to phrase my questions in a non-

intimidating, non-threatening and encouraging manner and always tried to maintain eye contact with the participants. At all times I avoided presenting my views or opinions. I attempted to remain neutral and did not criticise or judge the participants' views.

3.5.1.1 Semi-structured interviews

I chose to conduct semi-structured, open-ended interviews because they comprise specific questions which can be probed and prompted by the interviewer, but include more open-ended questions that help to explore different aspects of the issue. Researchers use semi-structured interviews with the intention of gaining a detailed picture of the participant's beliefs about, or perceptions or accounts of, a particular topic (De Vos, et al., 2011). With semi-structured interviews the researcher has an interview schedule consisting of a set of predetermined questions, but the interview is guided rather than dictated by the interview schedule (De Vos, et al., 2011). The researcher has an interview guide, which is a list of questions, covering specific aspects of the research topic. The questions may not be asked in exactly the order as outlined in the schedule, as the researcher can probe and ask new and revised questions based on the participants' responses.

There are three probing strategies that I used in the interview process, so that I could obtain the maximum amount of data, and to verify that what I heard was actually what the participant meant (Maree, 2007):

- Detail-oriented probes, which are aimed at ensuring that the researcher understands the “who”, “where” and “what” of the participants' answers.
- Elaboration probes, which are designed to get the full picture and normally involve asking the participant to elaborate on a given answer.
- Clarification probes, used to check if the interviewer's understanding of what has been said is accurate (Maree, 2007).

In terms of the prompts and probes that I used during the interview process, I sometimes asked the participants to provide an example of what they were trying to explain, and the example often clarified the participants' comment. I encouraged the participants to continue explaining when I perceived that they were unsure as to whether they were answering the

question properly, or when they struggled to articulate what they meant. I sometimes repeated the participants' answers to them to ensure that I had accurately understood what they had said.

Semi-structured, open-ended interviews are less formal than a structured interview, where the questions are detailed, developed in advance and inhibit probing (Maree, 2007). Since the semi-structured interview is less formal, this results in it being a better method of getting insider information as the interviewer can revise questions when necessary during the interview. This interview process is flexible and the emphasis is on what the participants view as important in explaining and understanding events, patterns and forms of behaviour.

The advantages of semi-structured, open-ended interviews are that:

- they allow the interviewer to probe to get deeper meaning or to clear up any misunderstanding;
- they enable the interviewer to test the limits of the participants' knowledge;
- they encourage co-operation and help establish rapport; and
- they allow the interviewer to make a truer assessment of what the participants believe (Cohen, et al., 2011).

The disadvantages of semi-structured, open-ended interviews are that the data are voluminous, time-consuming to generate and difficult to analyse. Furthermore, there are many opportunities for the interviewer to be biased and to influence the quality and content of the information.

I conducted two interviews with each participant. The first interview was done at the beginning of the semester and the second interview at the end of the semester after the participants had completed their final examination for Accounting. In terms of the construction of the interview schedules I chose to use "open-ended items" which are defined as "those that supply a frame of reference for respondents' answers, but put a minimum restraint on the answers and their expression" (Kerlinger, 1970 cited in Cohen, et al., 2011). With "open-ended items" there are no restrictions on the content or the manner of the interviewees' reply, only on the subject of the question, which is determined by the nature of the problem under investigation. The advantages of open-ended questions are that they are flexible, and allow the interviewer to probe, go into more depth if necessary or clear up

misunderstandings. They encourage cooperation and help establish rapport, and allow the interviewer to make a truer assessment of what the participant really believes (Cohen, et al., 2011).

In terms of the interview schedules for my study, I chose to structure the questions according to categories related to the critical questions of my research study. With the first interview schedule I chose categories of biographical details, family background, high school education experiences and perceptions of Accounting. In the second interview schedule I explored issues arising from the participants' reflective journals as well as their overall experiences with learning Accounting, and this included categories of the Accounting lecturers' personal and pedagogic qualities, Accounting assessments and participants' emotions during the Accounting lectures.

3.5.2 Personal reflective journals

A distinction is made between learning journals, learning logs and reflective diaries (Moon, 1999). The terms are used interchangeably, but their purpose differs. Moon explains that learning journals are used to record the learning that occurs, learning logs are used to record events that occurred, and reflective diaries are used to reflect on an experience (Moon, 1999). My study incorporated all three of the above terms. The participants for my study were asked to record and reflect on their learning, experiences, thoughts and feelings when learning Accounting. They were required to record any events that occurred, both positive and negative, while learning Accounting. Advantages of personal/reflective journals include:

- recording the experience of the subject;
- developing critical thinking and reflection;
- increased active involvement and ownership of learning; and
- facilitation of learning from experience (Moon, 1999)

Haigh states that journals promote subject learning and introspection, and he concurs with Moon (1999) that the students become self-aware of their own learning processes (Haigh, 2001). Journals also provide the lecturer/teacher/instructor with insight into the students'

understanding and development of learning (Haigh, 2001). The disadvantages of using journals are their bulk and the time required for analysis of the journals; there can also be student resistance to the journals if they are unfamiliar with the journal-recording process because they may resent the discipline required for keeping a journal (Haigh, 2001).

After selecting the participants for my study I met with them and provided them with an overview of my study. I explained what was required of them, which included being interviewed twice by me, and I also explained the requirement of keeping a personal reflective journal to record their experiences when learning Accounting. When I initially introduced the concept of the reflective journals to the participants, I learnt that they did not understand or know what was required to be recorded in the journals. I provided some guidance to assist the participants in the recording process by informing them about the critical questions of my study, and I provided them with some guidance on how to be reflective. From my experience of working with the participants with the process of reflective journal recordings, I learnt that since they were busy with their studies and did not have skills and experience with reflective journals, if the guidance provided was not sufficiently strong it was likely to result in weak data being generated.

During the semester I realised that some of the participants perceived the reflective journals to be cumbersome, and as a result were not consistent in recording entries in them. I had to constantly remind the participants about recording the entries, and I tried to be persistent without being overbearing. I learnt that the participants needed to see the value of my study in order to regularly record in their reflective journals, and as a result I constantly had to “sell” and promote the value of my study to them. This meant that I was required to be more persistent in encouraging the participants with the reflective journals in order to generate the data that I required.

3.6 Sampling procedures

A sample is a small proportion of the population that is selected for the purpose of observation and analysis. By observing the characteristics of the sample, one can make inferences about the population from which the sample was drawn (Best & Kahn, 2006). There are two types of sampling, probability and non-probability sampling. Probability sampling is also known as random sampling, where the possibility of members of the wider

population being selected for the sample is known. In this type of sampling every member of the wider population has an equal chance of being included in the sample, and inclusion or exclusion from the sample is based only on chance (Cohen, et al., 2011). Non-probability sampling is also referred to as purposive sampling, where the possibility of members of the wider population being selected for the sample is unknown. Some members of the population will definitely be excluded and others will definitely be included. This means that every member of the population does not have an equal chance of being included in the sample. Non-probability sampling includes any type of sampling where the selection of elements is not determined by the statistical principle of randomness (Terre Blanche, et al., 2006). With non-probability sampling the researcher has deliberately or purposely selected a particular section of the wider population to either be included in or excluded from the sample (Cohen, et al., 2011).

I chose to use non-probability purposive sampling for my study, and was fully aware that this type of sampling does not represent the wider population, it just represents itself. This is usually the characteristic of small-scale research, as in my study. The disadvantage of this type of sampling is that it is non-representative of the wider population, but it has advantages such as being less complicated to set up and less expensive than probability sampling (Cohen, et al., 2011).

Purposive sampling refers to the process where researchers handpick the participants to be included in the sample on the basis that they possess the particular characteristics that are being sought; in this way the researcher can acquire in-depth information from the people that are in a position to give it (Cohen, et al., 2011). My study was conducted at a private higher education institution. The sample for this study was six first-year, non-major Accounting students, and I used purposive sampling to select them. The disadvantage of this type of sampling is that it does not represent the wider population and is deliberately selective and biased. However, this is not the primary concern in purposive sampling, since the aim is to acquire in-depth information from those that are in a position to give it.

The intention of my study was to explore first-year, non-major students' experiences when learning Accounting. The following critical questions were addressed:

- 1) What are first-year, non-major Accounting students' experiences of learning Accounting?

2) How do first-year, non-major Accounting students' experiences influence their learning of Accounting?

In my study I specifically chose first-year, non-major Accounting students because they had first-hand knowledge of experiences when learning Accounting. These students had the in-depth and rich knowledge of students' experiences required to satisfy the needs of my study. I attempted to have a sample that was representative in terms of gender, race and the backgrounds of first-year, non-major Accounting students. I believed that students with these attributes would be able to provide in-depth, valuable and appropriate knowledge for my study.

The process of selecting participants for my study included the following. Initially I spoke to the first-year Accounting lecturers on my research site and informed them about my study. I asked the lecturers to identify potential participants that met certain criteria for my study. The criteria included both students that had studied Accounting until Grade 12 and those that had not, students that represented all race groups and both genders, students that had attended both private and public high schools, and students that the lecturers perceived to be excelling and struggling with Accounting. The lecturers were supportive of my research study and assisted me in identifying potential participants. I spoke to the 10 potential participants about being part of my study, and initially all agreed to take part. However, as my research process progressed some participants did not keep appointments with me, resulting in my study ultimately having six participants.

3.7 Data analysis strategy

Qualitative data analysis is explained as “organising, accounting for and explaining the data” (Cohen, et al., 2011, p. 537). Data analysis includes making sense of the data from the participants' perspective, taking note of patterns, themes, categories and regularities. There is no single or correct way of data analysis, and the strategy should be chosen according to “fitness for purpose” (Cohen, et al., 2011, p. 537).

Qualitative data analysis is usually based on the interpretive philosophy, which examines meaningful and symbolic content of qualitative data. This means that qualitative data analysis tries to establish how participants make meaning of a specific phenomenon by analysing their perceptions, attitudes, understanding, knowledge, values, feelings and experiences in an

attempt to approximate their construction of the phenomenon (Maree, 2007). In terms of my study, data analysis was used to determine how the participants in my study (first-year, non-major Accounting students) made meaning of their learning experiences of Accounting, by analysing the participants' perceptions, attitudes, understanding and experiences.

I listened to the interviews that I carried out immediately after conducting them, and they were then transcribed. I e-mailed the transcripts to the participants to review. The main issues related to the critical questions of my study that arose from the first interview and the reflective journal entries were probed in the second interview.

I used a process called coding or open coding to analyse the data from the participants' interviews and reflective journals (Henning, 2004; Maree, 2007). Coding is defined as "marking the segments of data with symbols, descriptive words or unique identifying names" (Maree, 2007). The process of coding entails reading carefully through transcribed data, line by line, dividing it into analytical units, and when meaningful segments are located they can be coded. The coding process enables the researcher to quickly collect together all the text and other data that have been associated with themes, so that the data that have been sorted can be examined together and different cases can be compared (Maree, 2007).

I followed the following broad principles of open coding, as discussed by Henning (Henning, 2004). First I read through the transcribed interviews and the reflective journals to get an overall impression of the content. At this stage I found that I could already identify possible themes, which I merely noted. When the first interviews were transcribed I read through all the transcripts to get an overview of as much contextual data as possible, so that I was able select codes according to what the data meant to me (Henning (2004) refers to this as an inductive process). I then re-read the transcriptions in order to identify "units of meaning" in the sentences or phrases, and found that I often had to read many sentences before I could identify the units of meaning (Henning, 2004, p. 104). I also learnt that sometimes the meaning of a sentence or phrase only became clear or meaningful later in the interview transcript. The interpretation of meaning should not be linear, since human communication is not linear (Henning, 2004).

In open coding the codes are made up as the researcher works through the data, and my experience was that as I became more familiar with the data, the easier it became for me to identify units of meaning. I selected codes according to what the data meant to me and allocated them to the different units of meaning. I followed the same process when the second

interviews were transcribed and after I collected all the participants' reflective journals. I kept a master list of all the codes that I had developed in my research study. The related codes were then put into categories and this was also done inductively, using the data as a guide in deciding what a category should be called. After the categories had been identified, I had the task of "seeing the whole", which meant that I had to consider, among others, how the categories addressed the critical questions of my study, what the relationships between all the categories were, and how the categories linked to what I already knew about the topic (Henning, 2004, p. 106). The categories then formed the themes which will be discussed as the findings of my study in Chapter 4.

3.8 Reliability and validity

The concepts of reliability and validity are usually associated with quantitative research, but qualitative research embraces the core principles of these concepts. In qualitative research the principles of reliability and validity are applied differently to how they are applied in quantitative research (Neuman, 2011). Reliability and validity usually refer to research that is credible and trustworthy, in qualitative research (Maree, 2007).

Reliability means dependability or consistency (Neuman, 2011). In qualitative research many methods are used to record observations, and the concept of reliability implies that these observations should be recorded consistently.

Validity refers to how well an idea "fits" with actual reality and it implies truthfulness. In qualitative research, achieving authenticity is associated with validity. Authenticity suggests offering a fair, honest and balanced account of social life from the viewpoints of the people who live it every day (Neuman, 2011). The emphasis of most qualitative studies is on capturing an inside view and providing a detailed account of how the people that are being studied understand events. The core principles of validity in qualitative research are to be truthful, avoid false or distorted accounts and try to create a tight fit between understandings, ideas and statements about the social world and what is actually occurring in it (Neuman, 2011). In terms of validity in qualitative research, the question asked is whether by using certain methods what is said to be investigated is actually investigated (Henning, 2004). The validity of qualitative designs includes the degree to which the interpretations and concepts used have mutual meaning for both the participants and the researcher.

3.9 Ethical concerns

Research should be based on mutual trust, acceptance, cooperation, promises and well-accepted expectations between all parties involved in the research project (De Vos, et al., 2011). Researchers have two categories of ethical responsibility, one being a responsibility to the participants of the research project and the other to the discipline, to be accurate and honest in the research report (Gravetter & Forzano, 2003 cited in De Vos, et al., 2011). This points to a major ethical dilemma, where researchers need to strike a balance between the demands of research in pursuit of the truth and the possibility of the participants' rights and values being threatened by the research. This is known as the "costs/benefits ratio" (Cohen, et al., 2011, p. 75).

Some of the ethical issues identified are avoidance of harm to the participants, informed consent and the violation of privacy/anonymity/confidentiality. Other important ethical considerations are the issue of confidentiality of the findings of the study and protection of the participants' identities (Maree, 2007). An ethical rule of social research is that the research must bring no physical or emotional harm to the participants. The researcher has an ethical obligation to protect participants, within all possible reasonable limits, from any form of harm that may emerge from the research project (De Vos, et al., 2011). During my study I strove always to be honest, respectful and sympathetic towards all the participants. I attempted to ensure the anonymity of the participants by giving them pseudonyms, and I avoided discussing the participants and their comments with anyone.

A researcher must provide potential participants with clear, detailed and factual information about the research study, its methods, risks and benefits, along with assurances that participation in the study is voluntary and they have freedom to refuse to participate in or withdraw from the study without any penalties. This refers to the process and procedures of informed consent (Terre Blanche, et al., 2006). The proper informed consent document includes, among others, an explanation of the research purpose, the expected duration and time commitments of the study, a description of any benefits to the participant or others, how confidential records will be maintained and a statement that participation is voluntary (Best & Kahn, 2006). A letter was given to the participants outlining the nature of my study, the involvement required of them and the benefits that would be obtained from their participation. This letter included their informed consent to be interviewed and a statement

that their participation was voluntary and that they had the option to refuse to be part of the study, or that they could withdraw from the study at any time. The participants were requested to sign the informed consent, which they all did.

Other ethical issues involved gaining permission from a gatekeeper, obtaining ethical clearance and gaining access to participants. A gatekeeper is a person who has the formal or informal authority to control access to a site. It refers to a leader, with or without a formal title, from whom permission must be sought to gain access to a site and to conduct a research study (Neuman, 2011). I gained permission from the Academic Manager of the institution at which my research was conducted, and applied for ethical clearance from the university by submitting an ethical clearance form.

I lecture first-year Accounting students at the site at which my research study was conducted. I intentionally chose participants for my study who were not students that I taught, since I believed that this could have impacted negatively on my study. My study was based on first-year students' experiences when learning Accounting, and part of the students' learning experiences involved their perceptions of their lecturer and the lecturer's teaching methods. I chose participants that were taught by other lecturers, and as a result gaining access to these participants sometimes proved challenging.

When I initially met the participants I outlined the details of my study, and when they agreed to be part of the study I set up appointments for the first interview. This process proved to be relatively easy as all the participants showed up for the first interviews. As a result of not teaching the participants in my study, I was not in regular contact with them, and as the semester progressed this proved to be problematic and challenging. Gaining access to some participants for the second interview was also challenging, as some of them constantly forgot about their appointments with me. I was also unable to contact some participants telephonically, and as a result of not easily accessing the students there was a delay in the time-frame of my research study. Eventually I had to contact some participants' family members and had to seek assistance from participants' lecturers to encourage them to see me so that I could conduct the second interview, and this was successful.

3.10 Conclusion

In this chapter I provided a detailed discussion on and justified the reasons for the research methodology chosen for my study. I explained that I had chosen to conduct a qualitative research study and elaborated on the reasons for choosing this type of research study. I also discussed the interpretive research design and use of the case study approach in my study. A discussion of my data collection plan followed, which included an explanation of the use of semi-structured, open-ended interviews, participant reflective journals, sampling procedures and the data analysis strategy. Finally I discussed the trustworthiness and ethical concerns of my study. The next chapter provides an analysis of the data generated, and the findings of my study will be explained.

CHAPTER 4

DATA ANALYSIS AND FINDINGS

4.1 Introduction

In the previous chapter I explained and justified the reasons for the methodology that I used in my study. In this chapter I discuss the data analysis and findings of my study. Firstly I provide a brief recap of the process of data analysis, and then the findings of my study will be discussed according to themes. The themes are as follows: teacher/lecturer qualities influence student experiences; students' perceptions and preconceptions of Accounting influence their learning experiences; the abstract nature of the Accounting discipline and its discourse influence students' learning experiences; agency, resilience and determination of students when learning Accounting influences their learning experiences; students' experiences with Accounting assessments influence their learning experiences; and learning Accounting in similar ability groups influences students' learning experiences.

The intention of my study was to address the following critical questions:

- 1) What are first-year, non-major Accounting students' experiences of learning Accounting?
- 2) How do first year, non-major Accounting students' experiences influence their learning of Accounting?

4.2 Process of data analysis

The participants in my study were six first-year, non-major Accounting students. Data were generated from interviews that I conducted with the participants and from the participants' personal reflective journals. Results emanating from the data were categorised into formal themes, as discussed below.

I conducted two interviews with each participant. The first interview was done at the beginning of the first semester of 2011. After these interviews had taken place, the responses

were transcribed from the tape-recorder onto paper. I used a process called open coding (Henning, 2004) to analyse the data from the interviews. Initially I read through all the transcripts to get an overall impression of the content. I then re-read each transcript and identified “units of meaning” (Henning, 2004) in the sentences or phrases. At this stage I made a list of these units of meaning. At the end of the first semester I collected the participants’ personal reflective journals and did an analysis of the content, again using open coding (Henning, 2004). This process of analysing the first interview transcripts and the participants’ reflective journals enabled me to identify issues that I was able to probe and clarify in my second interviews with the participants.

I conducted the second interviews with the participants when they returned for the second semester of 2011. At this stage the participants had already experienced their first tertiary examination and had received their results. These interviews were also transcribed and again I used the process of open coding (Henning, 2004) to analyse the data. With the second interviews I identified further “units of meaning”, which I added onto the list that I had already drawn up. I selected codes according to what the data meant to me, and allocated the codes to the different “units of meaning”. The related codes were then put into categories, which formed the themes that will be discussed as the findings of my study, below.

4.3 Teacher/lecturer qualities influence student experiences

4.3.1 Teacher qualities influence student experiences

Three of the participants in my study had not done Accounting up to Grade 12, but all the participants had done Economics and Management Sciences (EMS) up to Grade 9, where they may have had some exposure to introductory Accounting. The participants were asked to describe the qualities of their Accounting teachers either in Grade 9 or in later grades if they had done Accounting up to Grade 12. I believed that it was important to include the participants’ prior experiences with Accounting and their Accounting teachers, as this could have influenced their experiences of learning Accounting in their first year of tertiary education.

Teacher qualities appeared to be a significant determinant of student experiences. The participants’ responses revealed the qualities of their teachers that the participants perceived

to be favourable and unfavourable. The participants described their teachers' qualities in terms of the teachers' personality traits and their subject and pedagogic competences.

The following extracts reflects this:

Amy: She could just relate to you... You would ask her a question and she would know exactly. ... if you ask her a question she gets to the point and answers it ... you don't know what you're doing wrong ... But with her it was like she could see it. ... she used a glove that she used to blow up ... Owner's Equity. It was really fun. ... I still remember because she drilled it into us like every lesson. As soon as we got in she was like 'A equals O plus L, Sit down'.

In the above extract Amy described her Grade 9 EMS teacher. It was significant that Amy still remembered this teacher's qualities and teaching style, considering that she had last done Accounting (EMS) more than five years previously. This teacher had made a lasting impression on Amy. The teacher described was not aloof and distant and was able to identify and connect with her students. She entertained questions from the students and did not find their questioning to be a nuisance. Amy's teacher was intuitive and perceptive as she was able to diagnose Amy's needs, even when Amy could not identify her mistakes.

In terms of Amy's teacher's pedagogic practices, she used different and alternative methods to help her students make meaning of the material. She made learning for the students enjoyable by including the use of artefacts and visual stimulus in her teaching. As soon as her students walked into her classroom, Amy's teacher immediately set the tone for learning Accounting by including an important Accounting rule in her greeting. Amy's teacher also used repetition and reinforcement as part of her teaching style to ensure that her learners remembered what she had taught them. It is evident from Amy's comments that when a teacher is perceptive, receptive and can identify and connect with his/her students, this results in positive student learning experiences.

In the following extracts two other participants describe their Accounting teachers.

Britt: ...he could explain better ... made better illustrations ... explain on the board ... he'd let us do some work in class ... if we didn't understand he'd just come and sit next to us and just try to work it through. That helped...even though he was also like something major at school, he never missed class ...

Ed: ... she was like very supportive. Even if you didn't understand something, she would make sure by the end of the day that you did understand ... She would tell you how this or that would happen and you could ask ...

Britt described her Grade 12 Accounting teacher as someone that explained the material well and included support materials in his teaching. Britt commented that this teacher encouraged

his students to attempt an application of the material taught in class, in his presence, so that he was available to assist them with any difficulties they may have experienced. Britt favoured this approach by her teacher because she was able to work with the new material in class immediately after it was taught. While the students worked on the material, Britt's teacher would sit with them, giving them personal and individual attention. According to Britt, her teacher was committed and dedicated to his students because even though he was also part of the school's management team, he did not neglect his teaching duties. From the above it can be noted that students value teachers that are committed and dedicated, and if they have teachers with these qualities, it is likely to lead to positive student learning experiences.

Ed's comments indicated that his teacher took accountability for her students' successful learning, and persisted in her efforts to ensure that her students understood the material. Ed commented that his teacher was open to answering questions and was supportive of her students and their learning. Ed indicated that his teacher did not merely disseminate information to her students but also explained the reasoning and logic behind what she taught. When teachers have an accessible disposition and when they explain the logic and reasoning behind the subject material being taught, this is likely to result in positive and favourable students' learning experiences.

In contrast to the positive teacher qualities discussed above, participants also described teachers' qualities that resulted in negative students' learning experiences.

Britt: ... he would explain stuff for say about 10 minutes ... and while we would do work he would play the music. ... And I remember the one time I was like 'I cannot think with this music', and he just looked at me, and he carried on playing his music. ... And that's why I just hated Accounting after that. ... he was like deputy principal ... so he was never in class ... so we had to rely on the clever people in class to help us.

Britt described her Grade 10 Accounting teacher, whom she found spent limited and inadequate time on explanations and as a result did not provide extensive explanations to the students. Britt commented that this teacher played music while the students were working and she found this distracting. When Britt complained it, her teacher ignored her. He could not see the music as being a problem. Britt's teacher was insensitive to the learning styles of the students and put his personal needs and preferences ahead of theirs. When teachers put their

personal needs and preferences ahead of their students' needs this is likely to result in poor student learning experiences.

Britt's teachers' approach can be described as dispassionate, disconnected from his participants, insensitive and uncaring. His behaviour triggered a powerful and emotional reaction in Britt which resulted in her developing a very negative attitude towards the Accounting discipline. Furthermore, Britt's teacher was also part of the school's senior management, and as a result was often unavailable to teach Britt's class. This resulted in the students having to seek help from their peers. Britt did not describe her peers as being "friends" but rather as the "clever" people in class; by constructing other students as "clever", Britt constructed herself as "not clever". It was almost as if Britt created a self-deprecating construction of who she was. This showed that Britt was insecure and uncertain about Accounting, resulting in her having low self-esteem. This would have been aggravated when Britt made herself vulnerable by seeking help from her peers. Britt would have been uncertain as to how her peers would respond to her seeking assistance from them, and this would have made her very vulnerable. Britt's teacher's uncaring, insensitive and dispassionate attitude not only resulted in Britt developing a very negative attitude to the Accounting discipline, but also resulted in her developing low self-esteem and low confidence levels regarding her ability in Accounting.

Further descriptions of Accounting teachers are provided in the following extracts:

Ed: ... she would just sit up there ... she would tell you to highlight words ... she didn't quite explain to the extent where you were like 'Okay, I understand this'... She would honestly try and teach it to you ... do it on the board ... that was where she stopped. She didn't go further than that.

Probe: How would you have wanted her to go further?

Ed: Come to you ... kind of like explain to you further how to do it ... because I think I'm that kind of person that I need that attention. ... She would teach us as a class, as a group, not as a person.

Frans: They mostly just read straight out the textbook. So in Grade 10 it was mostly our work ... What we had to put in was what we got out...

Probe: Do you think the Grade 10 teacher understood the material?

Frans: I'm not sure of that ... because they were just reading straight out the textbook ... They don't have understanding of the subject ... the teacher we had in Grade 11 and 12, she knew things that weren't in our textbook that also helped us ... extra knowledge from what she picked up along the years. She helped us with studying parts, how we could improve our work... exam techniques.

Britt: With some of the stuff I was able to ask, but with other stuff ... I just couldn't ask because I didn't know what I was looking for.

In the above extracts both Ed and Frans described their other Accounting teachers. Ed commented that his provided limited explanations which were inadequate for the students to develop a comprehensive and conceptual understanding of the material. Ed's comments indicated that in any class of students there are diverse learning capabilities. Teachers should be aware and perceptive of this and should respond to the individual needs of the students. Ed found that his teacher taught the students as a group and not as individuals, and this indicated that the teacher was possibly not versatile in her teaching and as a result could not adapt her teaching strategy to the individual needs of the students. Ed commented that he did not necessarily grasp the material immediately and required sustained support, which he did not get from his teacher. Ed seemed to value and required personal contact from and engagement with his teacher, which he did not receive. Ed's teacher appeared to have a limited personal responsibility culture and value system; if teachers have this type of value system, it is likely to result in poor student learning experiences.

Frans's comments revealed that in Grade 10 he and his peers had to rely on their own initiatives for learning Accounting because of the incompetent teacher that they had. Frans commented that his teacher taught mostly by just reading out of the textbook, indicating that the teacher had a weak and poor content knowledge competence. When students have to rely on their own initiatives for learning, there is no guarantee that their misconceptions will be addressed or that they are even aware that they have misconceptions.

Britt's comment suggested that the issue of students' developing misconceptions can be exacerbated when they are unable to self-diagnose their problems in learning Accounting. Britt indicated that sometimes she was unable to identify her problem when learning Accounting, which resulted in her not knowing what to ask her teacher in order to get clarification. When students are unable to self-diagnose their problems with learning Accounting this could result in them developing misconceptions, which is likely to result in poor student learning experiences.

In contrast to Frans' Grade 10 teacher, he indicated that his Grade 11 teacher was knowledgeable and experienced - and this would have created a different and enriched

experience for the students. Frans suggested that the teacher was concerned about the advancement of the students' interests, and was alert to success indicators and predictors, of which she made the students aware.

4.3.2 Lecturer qualities influence student experiences

The participants were asked to describe their first-year Accounting lecturers. Their responses revealed what they perceived as favourable and unfavourable about their lecturers, in terms of the lecturers' personalities and subject and pedagogic competence.

Amy: ...the environment with the lecturer was very relaxed and we used to laugh a lot. It was like a fun class. You know, I just wanted to have it this semester as well ... She was very approachable. Mistakes were fine and she would help you.

Britt: ... the lecturer also made you feel more at ease. ... if a lecturer just points out to you and asks questions then I really feel uncomfortable. But this lecturer sort of just asked questions ... whoever put up their hand, she would just point out ... they would answer. ... I knew I was going to get to class and if I didn't understand then she would come up ... I didn't have to shout ... she would probably come to the desk ... then she would explain.

Cath: ... she was very friendly so you could just go up to her and speak to her ...

Amy's comments described the whole context of her learning experience. She described the learning environment as being very relaxed, which indicated a condition for a good learning experience. Amy described her Accounting lectures as being filled with enjoyment and humour, which represented an environment conducive to learning. She indicated that her lecturer had created a space where the students felt safe and comfortable to explore mistakes.

Britt commented that her lecturer had created a relaxed, non-intimidating and non-threatening learning environment. She described her lecturer as being highly sensitive and perceptive to the students' anxiety, because the lecturer did not make the students uncomfortable or embarrass them by asking individual students specific questions. From the above it can be noted that this lecturer understood and was aware of the students' vulnerabilities and insecurities. It can be concluded that Britt's lecturer showed concern and intuition because she would approach the students and initiate a discussion on problematic areas.

Cath described her lecturer as being friendly, with an endearing disposition. It can be noted that Cath's lecturer was approachable, not aloof, and students could easily interact with her. Cath's comments indicated that she found the lecturer to be accessible, open and receptive. It can be concluded that the lecturer was non-threatening and non-judgemental, and students found it very easy to talk to her. When lecturers possess these types of qualities it accounts for positive student learning experiences.

The participants also commented on the pedagogic competencies of their lecturer.

Britt: And she'd also use sort of props to explain. ... If she's talking about inventory ... she would probably get a few pencils ... to show you what was happening. ... I need to see it on the board to be able to remember it. So it helped that she wrote down every little thing ...

Amy: ... she kept on drawing this thing up on the board ... so I've got it in my head now. I see it visually and I learn with pictures a lot.

Cath: She would put it in real-life context, not in numbers, not in Accounting, like she would use bands, she would use our homes and everything ... so it was very effective - her teaching methods.

Britt's comments revealed that her lecturer used practical resources to support her explanations, and this resulted in Britt better understanding the Accounting concepts. Britt and Amy both commented on the positive learning experience when the lecturer used visual stimulus to explain. The participants commented that the use of the board assisted the students to create a mental picture that remained and was committed to memory.

Cath's comments illustrated how her lecturer taught Accounting by connecting the formal Accounting to the students' lived experiences. The lecturer made the abstract content of Accounting concrete and real for the students by relating the material to the students' everyday lives. Cath indicated that her lecturer explained Accounting by relating the concepts and processes to what was familiar and real for the students. This type of teaching strategy, drawing on the students' lived experiences, was highly regarded by the participants.

Students would have richer and more meaningful learning experiences when the teachers/lecturers saw Accounting in the students' everyday lives and were able to bring this into the teaching of Accounting. The development of the students' conceptual skills and abilities would be easier if teachers/lecturers linked the new Accounting knowledge with what the students are experiencing. This issue is pursued further in section 4.4, where participants discussed the abstract nature of Accounting.

4.4 Students' perceptions and preconceptions of Accounting influence their learning experiences

Many of the participants in my study had initial perceptions and preconceptions of Accounting. This was evident in their responses when they were questioned about various issues related to Accounting. The participants were questioned early in the first semester, when they had just begun attending Accounting lectures.

Amy: If someone had to ask me what is Accounting about? ... I would tell them if you absolutely need to do it, you should do it but don't take it up if you don't need to! ... I tried to avoid it actually doing my B.Com. - I was like 'Where can I not take Accounting? Oh no, I can't avoid it...'

Probe: Why do you feel like that?

Amy: I don't know ... I'm so scared of grasping this concept and if I take it wrong ...

It was evident from Amy's comments that initially she had very negative perceptions of Accounting, even though she had not studied Accounting up to Grade 12. She was asked what her idea of Accounting was and she replied that she would strongly discourage anyone from studying Accounting. Amy had not answered the question as her immediate response to anything related to Accounting was to avoid studying the discipline. It was evident from Amy's comments that she had deliberately and actively tried to avoid studying Accounting for as long as she could. It appeared as though Amy's anxiety with Accounting was unsubstantiated, because she had not had much experience with studying Accounting since she only did so up to Grade 9. Amy was terrified of not grasping and understanding Accounting and its concepts. She seemed uncertain and found it difficult to explain why she felt this way about Accounting - but it was clearly evident that Amy felt immense anxiety, fear and uncertainty about Accounting.

Dale: ...from my friends telling me ... I've heard that it's extremely hard and it gets very confusing ... I saw them all the time busy writing ... always focusing hard on their Accounting.

Dale's comments revealed that his preconceptions about Accounting were based on his school friends' experiences with the discipline. Dale had not chosen to study Accounting in Grade 10, but as a result of his friends' comments and behaviour he had a preconception that Accounting is extremely difficult, confusing and time-consuming. Dale's comments implied

that he began studying first-year Accounting with very negative preconceptions about the discipline, and this affected his learning experiences, as indicated in his comments below.

Dale: ... first semester I did have quite a bit of anxiety ... that stopped me from doing the exercises, because I was a bit nervous to open it and actually start doing it. ... doing one of the exercises and you're getting stuff wrong ... it's not motivating ... it puts you down a lot.

Dale's comments indicated that when he began studying first-year Accounting he experienced anxiety, which was based on his negative preconceptions of the discipline. Dale commented that the anxiety that he experienced was debilitating because it prevented him from attempting Accounting application exercises. Dale's expressed that he was nervous to attempt the exercises because he was uncertain and not confident about his Accounting capabilities. He also feared the emotions associated with not being able to complete an Accounting exercise successfully, these being feelings of demotivation, poor self-esteem and low confidence.

The participants were questioned about their response when they were initially informed that it was compulsory for them to do two modules of first-year Accounting as part of their degree.

Britt: I was not happy! I was so stressed and when I found out that the pass mark was 50 [per cent], I couldn't even get a 50 in high school, and so it's freaking me out that I have to get a 50 in order to never see this subject again.

Cath: I wanted to die! ... I thought you were allowed to choose and I didn't want to do anything with Maths or numbers ... I don't like numbers. ... I just can't do it, we don't mix like oil and water. ... this is HR, why do I have to do Accounting ... I was very upset...

It was evident from the participants' responses that when they were informed that they had to study Accounting as part of their degree, this triggered very powerful and negative emotions for them. Britt's anxiety stemmed from her experiences with Accounting in high school, and this was exacerbated when she found out that in order to pass first-year Accounting she would have to achieve a mark of 50%. Britt's comments indicated that she again experienced feelings of low self-esteem and low confidence with regard to her ability in Accounting. She began her first year of tertiary education feeling uneasy, uncertain and highly stressed, and this was likely to account for negative learning experiences.

Cath expressed very strong and negative emotions about having to study Accounting as part of her degree. Cath's comments revealed a misconception that Accounting is only about numbers, and this resulted in her feeling highly stressed, even before she actually began studying Accounting. Cath's comments also revealed the ignorance of students, that they can choose all the subjects for their degree, not realising that some subjects are compulsory. Cath failed to see the interrelationship of disciplines. She could not understand why she had to study Accounting, since her aim was to specialise in human resources. Cath's comments revealed her low self-esteem and low confidence levels with regard to her numeracy capabilities, and she could not entertain the thought that perhaps she would cope with studying Accounting.

There was a complete turnaround in some of the participants' attitude to Accounting when they were interviewed after they had completed the first semester of Accounting. They were asked if they now felt confident about Accounting, and what advice they would give to students who wanted to study Accounting in the future.

Amy: ... I feel like I could teach somebody. ... I would never put anyone off it. ... Okay it is new and it is hard. ... But it was like a challenge for me. ... now that I've got the foundation that I should have to start Accounting ... I'm actually helping some other participants ... and they did matric Accounting ... I grasped it so quickly and I just got it, I think I really just have a knack for it ...

Cath: ... I really stopped dreading Accounting! ... Because I could understand it. When you don't understand something it puts you off ...

Probe: What helped you understand?

Cath: It was her teaching methods and I had to do exercises on my own ...

In the initial interview with Amy she had commented that she had deliberately avoided studying Accounting whenever possible. She had also indicated that she would discourage other students from studying Accounting. Amy's comments above indicated a complete change in her attitude towards Accounting. She expressed that now that she had completed a semester of Accounting she would no longer discourage students from studying the subject. She maintained that Accounting is difficult, and as a first-time Accounting student you are faced with new and foreign concepts and processes, but she was challenged, stimulated and excited by the discipline. Amy indicated that she had grasped the Accounting material quickly and believed that she had an affinity for the subject.

Amy's comments suggested that in order to be successful in Accounting, a student must have developed a strong foundation in the subject by mastering the basics. Amy was now in a position where she was helping other students make sense of the material. Her comments revealed that she had not just learnt and understood the material in Accounting, but she had mastered it and felt so confident about Accounting that she was able to assist other students. Amy's comments revealed that her experiences of learning Accounting in the first semester had a powerful and hugely positive effect on her self-confidence and self-esteem.

Cath also had a change in attitude towards Accounting. Her comments revealed that initially she had dreaded Accounting, but as the semester progressed she stopped dreading the discipline because she had begun to understand and make meaning of the material. Cath stated that when she did not understand or could not make sense of something, she became uninterested, discouraged and demotivated.

When Cath was probed about the factors that contributed to her understanding Accounting, she indicated that it was as a result of her lecturer's teaching methods and the effort that Cath had made with her Accounting in terms of her becoming familiar with the material by practical application. Cath's comments are a further indication that when lecturers are competent and help students make meaning of the material, it accounts for positive student learning experiences.

Further evidence of there being a change in the participants' attitudes to Accounting can be seen in Dale's reflective journal (22 March 2011):

Accounting is exciting when you get it right and when you finally understand something ...

Dale agreed with Cath that it was significant that students understood and could make meaning of the Accounting material. Dale expressed excitement and a sense of accomplishment when he was successful with Accounting application exercises. He indicated that it was a challenge for him to understand Accounting and it was not something that came easily to him. When students understand and can make meaning of Accounting material that has been presented to them, it accounts for positive learning experiences.

Cath revealed an observation, worthy of note, related to the initial, unsubstantiated Accounting anxiety experienced by participants.

Cath: ... I think Accounting was overrated. ... people over-exaggerated about it. ... I also think that participants that are doing Accounting and did Accounting at school, make people who didn't do it more scared to do it because they put pressures 'Oh Accounting's so hard', they're always stressing about it and make you have a fear of doing Accounting ... I'm just thinking about it now - everybody says 'Accounting's the worse subject ever', even the clever people. ... I don't know why they do it. Everybody does that!

Cath believed that students that have studied Accounting exaggerated the difficulty of the subject, and as a result of their negative comments about the subject instilled fears and anxiety in students that are considering studying Accounting or those studying Accounting for the first time. After successfully completing a semester of Accounting, Cath believed that the exaggerated comments related to Accounting were not warranted.

4.5 Abstract nature of the Accounting discipline and its discourse influences students' learning experiences

The participants were asked what they thought Accounting was about and how they compared it to other subjects.

Britt: ... I didn't know what Accounting was or why we do it. ... I don't know how it's going to help me ... I don't see its purpose. ... I understand if you want to do Accounting or Chartered Accounting ... in that it would have its meaning ... if you learn about the Earth it's interesting ... it's things you see every day ... it's real. And then with Accounting it's just debtors, creditors, CPJs ... And you have to memorise all these things.

Dale: ... Biology is easier to comprehend ... it being words and pictures ... But figures ... it takes a little bit longer...

Amy: You can actually see it happening ... you're getting an allergy ... you know it's happening to you ... Accounting it's like ... Sometimes when I do it I'm like 'What am I doing again?'

Britt's comments revealed that she did not actually comprehend what the Accounting discipline really was and why she had to study the subject. This was a significant observation because Britt had studied Accounting up to Grade 12 and still could not relate to the subject. She had no conceptual understanding of the discipline, even after studying it at high school. This could have been as a result of her Accounting teachers not teaching the subject by

relating it to the real-life context, thereby making it concrete and meaningful to the students. Britt could not see the purpose and relevance of studying Accounting for her specialisation, as she was ignorant of the interdisciplinary relationship. It frustrated her that she had to study the compulsory Accounting modules when she could not see its relevance.

Britt and Amy both revealed that they perceived Accounting to be abstract, intangible and not concrete. They compared Accounting to other subjects such as Life Sciences and Geography, where they could relate to the processes discussed in these subjects as tangible and something with which they could identify. Britt compared Geography and Accounting and indicated that she perceived Geography as being real and tangible. She associated Accounting only with terminology and found it difficult to connect the formal Accounting with real-life, lived experiences.

Dale commented that some subjects were easier to comprehend because they comprised words and pictures. The visual stimulus created by the pictures helped students make meaning of the material, and it was easier to commit to memory because the mental picture remained. Dale suggested that as a result of Accounting involving mostly numbers and no pictures, students generally found the discipline difficult to understand and remember. When students perceive Accounting as abstract and intangible, they are likely to have negative learning experiences.

A further issue for the participants that had studied Accounting for the first time was the unique Accounting discourse and terminology.

Amy: ... It's another language for me ... this Accounting. ... It's like learning a language ... like how you would learn English. You'd learn the vocab ... construct a sentence ... write a paragraph. With Accounting you learn the vocab like debtors, creditors... and it's all very new for me ... I've never heard about all these words.

Cath: It's just that there's too many accounts. ... I can understand but I can't do it...

Dale: ... knowing all the terminology, all those words that they use, some words are confusing ...

Amy's comments revealed that she associated learning Accounting with learning a new language. She compared it to learning beginner English, where you first learn the words or vocabulary then construct a sentence and finally write a paragraph. Amy suggested that in order to make meaning of Accounting, it was imperative that a student first mastered the

unique concepts of the discipline. Her comments indicated that as a first-time Accounting student the terminology was foreign and alien to her.

It was evident from Cath's response that she was overwhelmed by the Accounting discourse. She indicated that there were too many new concepts to learn and master. She commented that she could understand the new concepts, but it was difficult to make meaning of them so that she could successfully apply her knowledge. Dale's comments also revealed that he was overwhelmed by the unique and foreign Accounting terminology. He indicated that he perceived the discourse to be complex, confusing and far removed. When students are first exposed to the unique and foreign discourse of Accounting they are likely to feel overwhelmed and disconcerted, and this accounts for negative student learning experiences.

A further issue linked to the abstract and complex nature of the Accounting discipline is reflected in the following responses:

Britt: ... I did ask him a lot of questions when we were doing work in school ... and then I'd get all of those right. But then as soon as he's like 'You should go home and do it' I'd stumble on a question and then I'd just give up.

Probe: What do you think was the stumbling block then?

Britt: I just didn't understand it.

Amy: ... we used to do an example in class. Even though it's the first time I'm doing it, it was so obviously 'That goes there' ... Then when I got home, it's like nothing obvious anymore. It's like you stuck on this thing. ... you go to class again and it's obvious again ... I think it's like the way she explained it, it's like so logical ... And I think for me, at home, I wasn't thinking like that.

The participants' comments indicated that for students who struggled to comprehend the Accounting material immediately or may have believed that they temporarily comprehended the material, it was likely that they would lose the temporary comprehension when they left the lecture or when they had to work autonomously. This indicated that deep-level, cognitive framings and understandings, which are indicative of a deep learning approach, were probably not established in the classroom context, which was likely to result in frustration for the students. This concept of temporary comprehension could be linked to the abstract and complex nature of the Accounting discipline, and the temporary comprehension could be exacerbated by the pace at which the material is taught. When students' learning is not deep but rather surface learning, it is likely to account for negative students' learning experiences.

4.6 Agency, resilience and determination of students when learning Accounting influences their learning experiences

All the participants in my study passed the first semester of Accounting. They were asked to comment on the factors that contributed to their success.

Amy: It's something I had to really work hard at. I had it in my head already from the beginning of the year. I said 'This is my Accounting year ... and I got to work'. ... I think I worked so hard because I pressured myself... and I practised. ... it's something that you've got to practise, keep on doing it ... I haven't missed a lecture yet and I don't think I will. ... so much is in one lecture I can't miss it. Even if I'm dying I still have to go to the lecture, you know it's that sort of thing!

Cath: ... if you miss one Accounting lecture it's hard to catch up and you fall behind. ... It would be pointless if I didn't like it at first to not come in and then to fail. So to pass it I'd come in every day dreading it.

Britt: ... How I learn is by starting from scratch and working my way up, so I'd say if you had to teach Accounting, teach it from basic and work your way up.

Amy's comments revealed that at the beginning of the year, even before she had begun attending Accounting lectures, she had committed to focus and work consistently on Accounting. Amy was determined and motivated to pass Accounting so she put herself under immense emotional pressure to be successful. She consistently worked on the Accounting application exercises and she realised that Accounting is a “doing” subject, where you learn the most by application. Amy further indicated that she had attended all the lectures and that she had no intention of not attending any future lectures because a large amount of content was covered in a lecture. She believed that it was absolutely imperative that she attended all lectures because it would have been difficult to catch up and then try to make meaning of the content that she had missed. Amy's comments suggested that she perceived the Accounting lectures to be extremely valuable, beneficial and constructive.

Cath agreed with Amy that it was vital that she attended all the Accounting lectures. She suggested that the Accounting discipline is accumulative in nature, meaning that the different sections build on from each other. This meant that it was essential for Cath to attend all the lectures to ensure that she understood a section of the content before she would have been able to make meaning of the following section. Britt's comments also point to the accumulative nature of the Accounting discipline. She indicated that she learnt by developing the basic skills first and then building her knowledge on that. This raises the issue that

students need to establish proper foundations in the learning of Accounting to be successful. When students have fragile foundations in the learning of Accounting, this is likely to impede further learning and to account for negative student learning experiences.

Cath believed that it would have been difficult to make up the missed work, which would have resulted in her always lagging behind. She commented that even though, initially, she dreaded attending Accounting lectures, it would have been senseless for her not to have attended the lectures because she probably would have failed the subject. Cath's comments illustrated signs of her maturity and it also revealed that she would not have been able to pass Accounting if she had not attended the lectures, indicating that she had preferred and benefitted from the contact with the lecturer and the other Accounting students.

Other factors contributed to the participants' success in Accounting. These are discussed as follows:

Britt: ... I studied ... attended all the classes...attended the Saturday classes...I felt too much pressure... So with the pressure, I just studied, so I wouldn't feel as much pressure. ... A lot is different. In matric I didn't understand a thing ... it made more sense because they started from the beginning. ... from Grade 10, I got lost in Accounting ... I just worked harder with this one and I tried to understand it. ... in high school I was so mad at Accounting because I didn't understand it and I think that just blocked my understanding of it.

Dale: ... I made sure that I sat at the front ... so that I can focus on the teacher and what she's saying and my work. And not people around me. ... There's a lot of motivation behind me sitting in the front. ... I want my money's worth for the subject that I am learning. I need to learn it properly so I don't have any distractions around me. My mum's paying and I'm highly motivated by my mum ...

Frans: First row ... you get to talk to the lecturer more freely. ... she can check up on the work. ... in the back you're going to get up to mischief and not do your work ... It's like basically about discipline.

Both Dale and Frans ensured that they sat at the front of the room when they had Accounting lectures. Dale acknowledged that he could be distracted by his peers during the lectures, and to avoid this he intentionally chose to sit at the front of the lecture room. Dale exhibited signs of maturity by making the decision to move away from the potential distractions. He was motivated and determined to be successful in the Accounting module. Dale's comments revealed that although most students perceive the Accounting discipline to be challenging, when students are invested in their studies, especially materially, they are likely to make an

extra effort in order to ensure their chances of success in the discipline. His comments suggested that he probably valued the learning experience more and he wanted to get the most out of the experience. This suggests that Dale is intrinsically motivated - it is an indication of an inner sense of him wanting to achieve. Dale further revealed that he did not want to disappoint his mother, indicating that he appreciated her efforts in enabling him to attend a private tertiary institution.

Frans' comments revealed that he was shy and did not feel comfortable asking the lecturer questions when his peers could hear what he was asking. This was one of the reasons that he chose to sit at the front of the room, close to the lecturer. Frans demonstrated self-discipline when he intentionally chose to sit at the front of the room, because he acknowledged that if he sat at the back he would be distracted from being productive. Furthermore, this suggested that Frans made an extra effort by placing himself in a strategic position in the lecture room itself in order to enhance his chance of success. Frans required his lecturer to monitor him and his progress in Accounting, and this was another reason that he sat at the front of the room, close to his lecturer.

From the above, it can be noted that when students are determined and resilient, it accounts for positive learning experiences that are likely to result in success.

4.7 Students' experiences with Accounting assessments influence their learning experiences

The participants were asked about the Accounting assessments that they had completed for the semester. Their responses revealed that a major component of their assessments was a weekly Accounting test on work covered in the previous week. The tests were marked in class as part of the lecture and the lecturer provided feedback. The participants were asked whether they perceived the weekly tests to be beneficial.

Dale: Very ... you do it under test situation. You're not allowed to ask questions from anyone - that helps a great deal because you have to rely on yourself - just like the exam ...

Cath: ... it was because it was almost like doing an exam. Similar questions to doing an exam.

Dale and Cath agreed that the weekly Accounting tests were very beneficial. Dale commented that the tests were conducted under exam conditions, where the participants could not consult with anyone and could not refer to any material. He suggested that he had to prepare thoroughly for the tests since he could not rely on support from the lecturer or the material. This resulted in Dale not just learning the new Accounting content on a weekly basis but also ensuring that he revised the material regularly. Dale indicated that since the tests were done on a regular, weekly basis he had sufficient practise and exposure to exam-type conditions when he wrote the final examination.

Cath echoed Dale's comments about the tests, but added that by writing the tests she was exposed to exam-type questions, which were different to and more challenging than the application exercises she had done in class. By answering the exam-type questions under exam conditions, Cath would have also learnt exam techniques. Cath's comments suggested that as a result of the exposure to the weekly tests she would be more comfortable and at ease when she wrote the Accounting examination.

Further evidence that the participants benefitted from the weekly tests can be seen in Britt's reflective journal (7 February 2011) and Amy's reflective journal (2 March 2011) respectively:

Britt: I managed to get 65% for last week's test ... There is no way I would have got such a mark in high school. I was really just hoping for a 50%. This mark motivates me to practise more.

Amy: I can say that the weekly tests are an essential part of learning Accounting as they point out where you are going wrong on a weekly basis, therefore allowing participants to 'strike while the iron is hot'.

Britt's comments indicated that the weekly tests provided a further benefit by providing a means of motivation to the students. Britt revealed that she doubted and was not confident in her capabilities in Accounting, which stemmed from her experiences with Accounting in high school. Her self-esteem was very low and her achievement in the weekly test motivated and helped build her self-confidence. This test was conducted early in the semester and Britt's result would have encouraged and motivated her to persevere with her efforts in Accounting for the remainder of the semester.

Amy indicated that she perceived the weekly tests to be an integral component of the learning process. The benefit that Amy derived from the weekly tests was that she was made aware of the gaps and misconceptions in her learning on a regular basis. She suggested that as a result of the regularity of the tests, she could identify and correct these gaps and misconceptions timeously.

The participants' comments on assessment suggested that, contrary to popular belief that students do not favour assessments, they may not like assessments but they perceive them as formative and valuable for their development. It can be noted from the participants' comments on assessment that periodic and well-designed assessments before the final examinations can be a scaffolding exercise for the students, in that the assessments scaffold the students' learning towards success. The weekly tests represented a form of assessment *for* learning where the tests were used for the development of students' learning during the semester. Amy's comments suggested that these tests were a valuable indicator of the students' progress to both the students and the lecturers, throughout the semester, before the final summative examination at the end of the semester.

4.8 Learning Accounting in similar ability groups influences students' learning experiences

The participants discussed their views and opinions on learning in mixed and similar ability groups.

Britt: In high school, I never understood a thing ... I was in a class of clever people ... that just made it worse because everyone understood ... we had to move on and I didn't understand ... I just hated it.

Probe: Comparing that to first semester now, you said you're in a class now where people didn't do Accounting ..., so was that a benefit?

Britt: It was much better. Yes. ... I was in a more comfortable place ... Because we also all didn't know Accounting, so it's not like half the class knew and half the class didn't, we were all in the same boat.

Amy: ... I wasn't intimidated by the participants because we were all in the same boat ... because we were non-matric participants ... No Accounting in matric. So basically no foundation.

Probe: So, the classes were structured so that there were non-matric Accounting and matric Accounting?

Amy: Yes, my class was non-matric Accounting. ... That was a good idea.

Britt indicated that in high school she was in a mixed-ability Accounting class, and this proved to be detrimental to her successfully learning Accounting. She suggested that the perception was that most of the students in her class were competent in Accounting, and this resulted in the teacher moving through the content quite quickly. Britt's comments indicated that she struggled to keep up with the teacher because she was not as competent in Accounting as most of the other students, resulting in her not developing an appropriate understanding of the discipline. This triggered a powerful and emotional reaction for Britt that resulted in a very negative attitude towards the Accounting discipline.

Britt commented on being in a similar-ability group in the first semester, and revealed that she was at ease and felt secure during the Accounting lectures. Britt and Amy both agreed that the idea of separating the first-year, first semester Accounting students into classes that had studied Accounting up to Grade 12 and students that had not, was constructive and beneficial to them. This separation of the first-year Accounting students suggests a form of streaming in higher education that, according to the participants, proved to be successful. The comments suggested that Amy and Britt felt safe, non-intimated and not self-conscious during their Accounting lectures, and this was likely to account for positive learning experiences.

4.9 Conclusion

This chapter focused on analysis of the data collected from the interviews with the participants and the participants' reflective journals. The chapter that follows will present a summary of the principal topics, themes and ideas that was discussed in my study.

CHAPTER 5

CONCLUSION

5.1 Introduction

In the previous chapter the analysis and findings of my study were discussed. Here I provide a summary of the principal topics, themes and ideas that were discussed in my study. First, I provide a brief overview of each chapter, and then I discuss the findings of my study by relating these to the critical questions, literature review and conceptual framework. I then provide recommendations and suggest areas for further future research.

An outline of my study was presented in Chapter 1, where I discussed the purpose of my study, which was to explore first-year students' experiences when learning Accounting. The focus was on non-major Accounting students at a private higher education institution in South Africa. I explained the reasons for undertaking this research study, and this was discussed under the rationale for my study. I was motivated to conduct this study because as a former Accounting educator and current Accounting lecturer, I was aware of the negative perceptions and preconceptions that students have of Accounting. I believed that if students were not appropriately inducted into the Accounting discipline, they would continue to have negative emotions about Accounting, and this could impact negatively on their learning experiences.

Furthermore, with rapid changes in information technology, its impact on Accounting education and the change in the way in which the current generation of students learn, I believed that it was necessary to reflect on the Accounting programmes being offered at tertiary institutions. I hoped that my research would contribute to this process, by learning how to better understand the needs and expectations of first-year students when learning Accounting. I also hoped that as a result of conducting formal research into first-year students' experiences when learning Accounting, I could offer recommendations that would make teaching and learning of Accounting more effective, beneficial and rewarding for both lecturers and students.

Chapter 1 included an overview of my study, and this included a brief discussion of the contents of each chapter. Finally, I introduced the two critical questions of my study:

- 1) What are first-year, non-major Accounting students' experiences of learning Accounting?
- 2) How do first-year, non-major Accounting students' experiences influence their learning of Accounting?

Chapter 2 presented the literature review and conceptual framework. The key issues that emerged from the literature review were discussed according to themes: first-year students' experiences and expectations of and adjustment to tertiary education; differentiation between major and non-major first-year Accounting students and their specific needs; and first-year Accounting students' perceptions of Accounting and Accounting assessments. Some of the key issues that emerged from a review of the literature were the difficult transition process from secondary to tertiary education for first-year students, and the different requirements of major and non-major first-year Accounting students.

The literature revealed that the first course in Accounting was a compulsory course in most business qualifications, and the implication of this mandatory curriculum requirement was that both major and non-major Accounting students were enrolled in level one Accounting courses. The first Accounting course being compulsory presented key issues that brought into question the content of the curriculum and whether it was warranted to offer separate courses to major and non-major Accounting students. This remains an area of contention.

Another theme discussed in the literature review was first-year Accounting students' perceptions of Accounting. The literature revealed that most novice Accounting students had negative perceptions of the discipline, since they perceived the course to be too number-oriented, it required skills and a background in Mathematics, and it created a heavy study workload. Other perceptions of Accounting were that the discipline was complex, boring, abstract and time-consuming. The literature also indicated that it was important to change Accounting students' negative perceptions of the discipline, and some of the methods investigated to implement the change were discussed.

Assessments in Accounting and how they were likely to influence students' experiences was also discussed in the literature review. There has been a conceptual shift in higher education from assessment *of* learning to assessment *for* learning, and this change was described as

being underpinned by a shift from a positivist to a constructivist perspective of knowledge. Previously assessment was primarily employed as a means to assess the extent to which students had achieved the intended objectives, whereas with the new assessment culture the emphasis was on the integration of assessment with teaching and learning activities.

The key concepts that shaped the framework of my study were discussed in Chapter 2. The concepts that were discussed were „students’ anxiety’ when learning Accounting, students’ approaches to learning Accounting (which included the „deep, surface and strategic’ approaches to learning), and students’ „engagement with and detachment from’ Accounting when learning the discipline.

In Chapter 3 I presented and justified the reasons for the methodology and data collection plan used in my study. I explained my choice of using a qualitative, interpretive research design as I wanted to understand first-year students’ experiences when learning Accounting and their interpretations of these experiences. I discussed the use of the case study approach to my study, which I chose because I wanted to understand the phenomenon of students’ experiences of learning Accounting within the higher education context. A discussion of my data collection plan, which included the use of semi-structured, open-ended interviews and participant reflective journals, followed. I explained the reasons for my choice of using semi-structured interviews, which were primarily because they are less formal and a better method of getting insider information since I was able to probe to get deeper meaning and to revise the questions where necessary during the interview. I discovered that because semi-structured interviews were less formal and flexible, I was better able to establish a rapport with the participants and it was easier to encourage co-operation.

The use of participant reflective journals as a data collection tool presented some challenges. I learnt that some of the participants perceived the reflective journals to be cumbersome, and since they were busy with their studies they were inconsistent in recording entries in them. I constantly had to remind these participants about recording their entries, and since I intentionally had chosen participants for my study that were not students that I taught, gaining access to them sometimes proved challenging.

Chapter 3 included a discussion on the sampling procedures used in my study, which explained my choice of non-probability, purposive sampling. An extensive discussion on the data analysis strategy followed. I applied the process of open coding to analyse the data from the participants’ interviews and reflective journals. Finally, the concepts of reliability and

validity were explained, and Chapter 3 concluded with a discussion of the measures I adopted to ensure that the participants' identity, rights and values were protected. I also discussed other ethical issues such as gaining permission from the respective parties and measures adopted to ensure honesty, integrity and trustworthiness.

5.2 Overview of findings

The intention of my study was to explore first-year non-major Accounting students' experiences when learning Accounting. The focus of my study was directed by the critical research questions as discussed above. The findings of my research study were discussed according to themes. A brief overview of each theme follows.

5.2.1 Teacher/lecturer qualities influence student experiences

In my study teacher/lecturer qualities appeared to be a significant determinant of student experiences, both at school and higher education levels. It was evident that students had positive learning experiences when their teachers were perceptive, receptive and committed and could identify and connect with the students. The students valued teachers that had an accessible disposition, were knowledgeable, experienced and could explain the logic and reasoning behind the subject material being taught. This was a highly valued quality, because the participants' comments revealed that they favoured this quality both at a high school and higher education level. This finding was confirmed by Perry (2004) in his study on Maths anxiety, where he found that teachers often taught their students how to do something and not why they were doing it. This resulted in the students in Perry's study having a superficial understanding of Maths, which often led them to easily forgetting what they had learnt resulting in frustration and anxiety.

It was further evident from my study that students had negative learning experiences when their teachers were dispassionate, disconnected from their students, insensitive, had a limited personal responsibility culture system, and when teachers put their personal needs and preferences ahead of their students' needs. Students could develop a negative attitude to the Accounting discipline and even develop low self-esteem and confidence levels as a result of

the uncaring and insensitive attitude of the Accounting teacher. Perry (2004) confirmed this finding in his research study, in which he commented that Maths anxiety often began at a young age when a student had just one insensitive teacher which could result in a recurring Maths anxiety problem that was difficult to overcome.

My study also revealed that students had positive learning experiences when their first-year Accounting lecturers created a safe learning environment that was relaxed, filled with humour and comfortable to explore mistakes. Further lecturer qualities that students favoured included them being aware of students' anxieties, vulnerabilities and insecurities. In terms of lecturer pedagogic competencies, students favoured lecturers that used practical resources to support explanations and when they taught Accounting by connecting the formal Accounting to the students' lived experiences. The finding that students favoured Accounting being taught by using practical resources to support explanations was confirmed in a study by Froman (2001), where non-major Accounting students enjoyed a project because they could see how the material could be used when they graduated. The students commented that "they liked the idea of using real world situations to connect with what they were learning" (Froman, 2001, p. 133).

5.2.2 Students' perceptions and preconceptions of Accounting influence their learning experiences

The participants in my study were initially interviewed early in the first semester when they had just begun attending Accounting lectures, and it was clearly evident that many had negative perceptions and preconceptions of the Accounting discipline. These negative emotions were especially evident amongst participants who had not studied Accounting up to Grade 12.

My study revealed that some students actively and deliberately tried to avoid studying Accounting because they were terrified of not grasping and understanding the discipline and its concepts. It was generally difficult for the participants to explain why they felt immense anxiety, fear and uncertainty about Accounting, and it appeared as though some of the Accounting anxiety experienced was unsubstantiated because some participants had not had much experience with studying the subject. Negative preconceptions and perceptions of

Accounting were also based on prior experiences with the discipline and peers' experiences, comments and behaviour when studying the subject. Froman (2001) confirmed this finding in her study, where she stated that many first-year Accounting students developed negative perceptions about Accounting as a result of unfavourable comments from students that had already completed the Accounting course. She added that as a result of the negative comments, first-year students were discouraged before they had even commenced the Accounting course.

It was evident that preconceptions of Accounting could negatively affect students' learning experiences, because the students experienced debilitating anxiety which prevented them from attempting any form of Accounting application exercises. These negative learning experiences could also be associated with feelings of nervousness, demotivation, lack of confidence and poor self-esteem. This finding was confirmed in the studies by Ferreira and Santoso (2008), who found that negative perceptions of Accounting were likely to affect students' attitudes towards learning, thereby affecting their performance.

Some participants felt powerful negative emotions when they were informed that they had to study compulsory Accounting modules as part of their degree. This finding was confirmed by Malgwi (2006), who concluded that the non-major Accounting students in his study would have not chosen Accounting if it was not a compulsory course. Some of the negative emotions from the participants in my study were as a result of prior experiences with Accounting in high school. Other reasons included the misconception that Accounting was only about numbers, resulting in emotions of low self-esteem and low confidence levels associated with numeracy capabilities. Studies by Froman (2001), Lane and Porch (2002b) and Tan and Lasward (2009) concurred with this finding. They found that many students perceived Accounting to be mathematical in nature, which often resulted in them being discouraged and intimidated.

A significant observation in my study was the complete turnaround in some participants' attitudes to Accounting after they had completed the first semester. They were positive, confident and stimulated, and some were even excited by the discipline. It was evident that if students developed a strong foundation in the Accounting discipline by mastering the basics, and if they understood and could make meaning of the material, it was likely to account for positive student learning experiences.

5.2.3 Abstract nature of the Accounting discipline and its discourse influences students' learning experiences

It was evident from my study that students perceived Accounting to be abstract and intangible, and they found it difficult to connect the formal Accounting with real-life, lived experiences. The findings of Froman (2001) corroborate this: she revealed that students found it difficult to relate the Accounting study material to their personal contexts. Furthermore, some students did not actually comprehend what the Accounting discipline really was and why they had to study the subject for their course specialisation. This finding was confirmed by Malgwi (2006), who found that students questioned the relevance of the curriculum to them as they believed that the Accounting course was more than just introductory.

It was revealed in my study that a further issue linked to the abstract and complex nature of the Accounting discipline could be temporary comprehension of the Accounting material by students. This is indicative of a surface approach to learning rather than the desired deep approach. This was confirmed in studies by Byrne, Flood and Willis (2009), Abhayawansa and Fonseca (2010) and Lucas (2001), where the different approaches to learning were investigated. All studies concluded that the deep approach to learning was that most favoured. When students perceived Accounting as abstract, intangible and irrelevant to their personal contexts, and when learning was not deep but rather surface in nature, it was likely to account for negative student learning experiences.

It was evident from my study that the Accounting discourse proved to be challenging, foreign and alien to the participants. It was associated with learning a new language, and it was perceived that it was imperative to master the Accounting concepts in order to make meaning of the discipline. When students were first exposed to the unique and foreign discourse of the Accounting discipline, they were likely to feel overwhelmed and confused, and this was likely to account for negative learning experiences.

5.2.4 Agency, resilience and determination of students when learning Accounting influences their learning experiences

In my study the agency, resilience and determination of students when learning Accounting appeared to be a significant determinant of positive learning experiences. It was evident that students who were focused, determined and motivated to pass Accounting from the beginning of the semester were highly likely to be successful in doing so. Students perceived the Accounting lectures to be extremely valuable and constructive and believed that it was absolutely imperative that they attended all the lectures, especially because of the accumulative nature of the Accounting discipline. This means that different sections in Accounting build on from each other, making it essential for students to attend all Accounting lectures in order to make meaning of the different sections. This also raised the issue that students need to establish proper foundations in the learning of Accounting in order to be successful. When students have fragile foundations in the learning of Accounting, this is likely to impede further learning and account for negative student learning experiences.

A significant and surprising observation in my study was that even though some of the participants initially dreaded and were anxious about studying Accounting and attending lectures, they ensured that they did attend all lectures. Furthermore, most participants intentionally chose to sit at the front of the lecture room when they attended Accounting lectures. They acknowledged that sitting at the front of the room, close to the lecturer, ensured that they would be more focused, disciplined and less distracted. Their behaviour indicated signs of maturity, determination and resilience, and this accounted for positive learning experiences since all participants were successful in the first semester of Accounting.

My study revealed that although most students perceived Accounting to be challenging, when students were invested (especially materially) in their studies, they were likely to make a concerted effort in order to be successful. This implied that this type of student was intrinsically motivated, which indicated their inner sense wanting to achieve. This finding was confirmed in a study by Lucas (2001), where she discussed the associations between intrinsic motivation and deep approaches to learning and extrinsic motivation and surface approaches to learning.

5.2.5 Students' experiences with Accounting assessments influence their learning experiences

The participants in my study were required to write a weekly test as part of their first-year Accounting programme, which assessed the work covered in the previous week of lectures. These tests were marked in class as part of the lecture, and the lecturer provided feedback. This type of assessment is indicative of assessment *for* learning rather than assessment *of* learning, as discussed in the studies by Dochy and McDowell (1997) and Ramsden (1992). There has been a realisation of the other potential benefits of assessment that impinge on all stages of the learning process.

An interesting finding in my study was that all participants perceived the weekly tests to be beneficial, formative in their development and an integral component of their learning process. This was contrary to popular belief that students do not favour assessments. The weekly tests represented a form of assessment *for* learning, where the tests were used for and perceived by the participants as development of their learning during the semester.

A further benefit of the weekly assessments, as revealed in this study, was that the tests provided a means of motivation to the participants. The participants' performance in the weekly assessments helped motivate and build their self-confidence in Accounting. This finding was confirmed in studies by Kuh (2003) and Rust (2005), where they found that frequent and timely assessment and feedback increased students' motivation and commitment to learn. The more students practiced a subject and received feedback, the more they learnt and engaged with the subject.

5.2.6 Learning Accounting in similar ability groups influences students' learning experiences

It was evident that students preferred learning Accounting in similar ability groups. With regard to my study, a similar ability group referred to first-year Accounting classes being separated into classes for students that had studied Accounting up to Grade 12 and for students that had not. Students found separation of students into different ability groups to be constructive and beneficial to their learning of Accounting. They revealed that they felt

secure, at ease and not intimidated when they learnt Accounting in a similar ability group, and this was likely to account for positive learning experiences.

The separation of first-year Accounting students into similar ability groups suggests a form of streaming in higher education which, according to the participants in my study, proved to be successful.

5.3 Recommendations

From the analysis and findings of my study and the literature reviewed on first-year Accounting students' experiences when learning Accounting, I offer the following recommendations as strategies to improve students' learning experiences:

Recommendation 1: Staff development programmes should be designed for Accounting lecturers, especially first-year Accounting lecturers. The focus should be on managing the anxieties, insecurities and negative perceptions of first-year Accounting students. The programme should also provide suggestions on effective methods of dealing with the students' emotions and perceptions in order to promote positive student learning experiences.

Recommendation 2: Accounting pedagogic workshops should be held for first-year lecturers, where the focus should be on teaching Accounting by connecting formal Accounting with students' lived experiences. Other Accounting pedagogic workshops should include the teaching of Accounting by incorporating current technology-based applications, since this is what appeals to the current generation of students.

Recommendation 3: Institutions should consider increasing the number of post-plenary workshops for first-year Accounting students, and more emphasis should be placed on the value of attending these workshops regularly from the beginning of the semester. The reason for this is that Accounting is accumulative in nature, which means that different sections build on from each other.

Recommendation 4: Institutions offering first-year Accounting should implement compulsory weekly assessment regimes. This should take on the form of assessment *for* learning where the assessments are formative; facilitating students' development and integral to their learning process. A further benefit of regular assessments is that they serve as motivation to students.

Recommendation 5: Institutions should consider streaming of first-year Accounting courses and classes so as to allow students with similar ability to be grouped together. This would be especially beneficial for students that had not studied Accounting in high school.

Recommendation 6: Institutions offering commerce degrees, especially with Accounting as a compulsory element should distinguish between Accounting competencies and expectations of non-major Accounting students and those taking Accounting as a major. These institutions should develop programmes that respond to the specific needs of the qualification.

5.4 Suggested areas for further future research

Analysis of the findings of my study highlighted several areas for further research and development. Some of these are:

- Accounting students' anxiety in the South African context;
- Accounting assessments and their impact on students' learning experiences;
- Introductory/ first-year Accounting curriculum and its relevance;
- Non-major and major Accounting students and their specific learning needs when studying Accounting; and
- Separate course delivery for first-year non-major and major Accounting students.

5.5 Conclusion

This chapter presented a summary of the principal topics, themes and ideas that were discussed in this study. An overview of each chapter was provided and then the findings of the study were explained. Finally, recommendations were presented and suggestions made for further future research.

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APPENDIX 1



07 February 2011

Ms T Naidoo
School of Social Science
EDGEWOOD CAMPUS

Dear Ms Naidoo

PROTOCOL: An exploration of first year, non-major Accounting students' learning experiences at a private higher education institution in South Africa
ETHICAL APPROVAL NUMBER: HSS/0021/2011 NS: Faculty of Education

In response to your application dated 24 February 2011, Student Number: 921493592 the Humanities & Social Sciences Ethics Committee has considered the abovementioned application and the protocol has been given **FULL APPROVAL**.

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 Steve Collings (Chair)
HUMANITIES & SOCIAL SCIENCES ETHICS COMMITTEE

SC/sn

cc: Dr. S M Maistry (Supervisor)
cc: Mr. N Memele

Telephone		Postal Address		E-mail		Website: www.ukzn.ac.za	
Founding Campus:		■ Edgewood	■ Howard College	■ Pietermaritzburg School	■ Pietermaritzburg	■ Witsville	

APPENDIX 2



30 September 2010

Varsity College
 Level 100
 1000 Pitt Street
 Sydney NSW 2000
 Phone: 02 955 7120
 Fax: 02 955 7121
 Email: info@varsity.edu.au
 Website: www.varsity.edu.au

Tamara Naidoo
 Academic Development Coordinator
 VARSITY COLLEGE DUNN NORTH

Dear Tamara

Varsity College
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PERMISSION TO CONDUCT MASTERS RESEARCH

We trust that your Masters Degree studies are going well and that your research component is developing as proposed. In your capacity as a full time academic staff member and Academic Development Coordinator, we wish to support you in this as far as possible.

Permission is hereby granted to interview six to eight first year accounting students in 2011, subject to the following conditions:

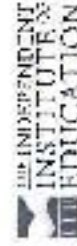
1. The appropriate research ethics are adhered to.
2. A copy of the interview questions is provided to me prior to the commencement of the process.
3. You are responsible for all the arrangements concerning the interviews.
4. Lecturers' and students' lecture programmes are not interrupted.
5. Interviews are conducted outside of classroom lecture times.
6. Names of students, lecturers, the campus and institution are not attributable in any way in any of your research's documentation.
7. A copy of the research project including findings and recommendations is made available to me.

We wish you every success with your research. If I can be of any further assistance to you in this regard, please don't hesitate to approach me.

Kind regards

Anne Whaites
 Academic Manager
 Varsity College

Varsity College
 Level 100
 1000 Pitt Street
 Sydney NSW 2000



Varsity College is an independent institution of The Independent Institute of Education. It is a registered provider of education and training under the Education Act 1994. It is a member of the Quality Standard for Education and Training (QSET) and is a member of the Quality Standard for Education and Training (QSET) and is a member of the Quality Standard for Education and Training (QSET).

APPENDIX 3

INFORMED CONSENT

Information for Participants

Dear Student,

I am a Masters student in the School of Social Science Education at the University of KwaZulu-Natal. My study is entitled: *An exploration of first year, non-major Accounting students' learning experiences at a private higher education institution in South Africa.*

The purpose of this study is to explore first year students' experiences when learning Accounting. I am hoping that my research will help to better understand the issues that first year Accounting students face in their learning and perhaps offer recommendations that would make teaching and learning more effective, beneficial and rewarding for both lecturers and students.

I wish to obtain your consent to conduct three interviews with you to consolidate my study. The interview will be about your experiences, with learning Accounting, throughout the first semester. The duration of the interview is approximately 30 minutes each. Interviews will be digitally recorded using a digital recorder. Interview transcripts will be transcribed and coded for the study.

Your personal details will remain confidential at all times and your anonymity is guaranteed. This will be achieved through the use of codes and/ or pseudonyms for both yourself and the institution.

Your transcribed interview will be kept in a safe space within the Faculty of Education as per research requirements. At the end of five years the transcribed interview will be destroyed by shredding.

Please note that your participation is voluntary and a decision not to participate will not result in any form of disadvantage to you. You are free to withdraw from the study at any stage and for any reason.

Thanking you

Tamara Naidoo (083 278 4072)

Supervisor: Dr SM Maistry (031) 260 3457

Declaration

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 participating 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 4

CRITICAL QUESTIONS

1. WHAT ARE FIRST-YEAR, NON-MAJOR ACCOUNTING STUDENTS' EXPERIENCES OF LEARNING ACCOUNTING?
2. HOW DO FIRST-YEAR, NON-MAJOR ACCOUNTING STUDENTS' EXPERIENCES INFLUENCE THEIR LEARNING OF ACCOUNTING?

INTERVIEW SCHEDULE – INTERVIEW 1

1. Do you live at home or away from home? Are you living with family or in a flat/commune? If away from home, how do you find the adjustment being away from home?
2. Do you work part-time – are you paying your own fees or are you assisted by your parents? If working part-time, how do you manage your time between work and studying?
3. When you go home after lectures, what time do you start with your homework? Do you have to do chores? How much time do you have available for your homework/studies?
4. Where exactly do you do your homework/studying? Do you find it conducive to study? Why/why not?
5. How much time (daily) did you (last year)/ do you spend on your homework/Accounting homework specifically? Do you feel that the time spent is sufficient/too much? Why/why not?
6. Did you have any study guides, past exam papers, attend extra tuition for any of your subjects/Accounting? If so, why did you attend extra tuition – did you find the classes helpful?
7. Did anyone/Does anyone at home help you with your homework?
8. Which high school did you attend? When did you matriculate? How many years did you spend at the school? Can you describe your time at the school?
9. How many learners were there in the school – how many learners in your matric class?
10. What was the usual matric pass rate? What was the pass rate when you completed matric?
11. Would you recommend your high school to students entering high school? Why/why not? Would you recommend the school to someone who wants to study Accounting? Why/why not?

12. Can you describe your Accounting teachers? Would you regard his/her teaching methods/styles as effective? Why/why not?
13. Think back to a classroom experience at school, in an Accounting class. Would you regard the teaching methods used as effective? Why/why not? What do you think could have been done differently to have made the learning process easier for you?
14. Apart from your school teachers, who else supported you in your studies? What extent of support did you receive and did you find it useful? Did you support anyone? If so, what type of support did you offer? How did this process make you feel?
15. If someone who has not studied Accounting were to ask you what the discipline was about, what would you say?
16. Do you see Accounting as being a different type of subject as compared to a subject like History/Biology? If yes, do you think that it should be taught differently – if so, how?
17. Some people think that Accounting is only about numbers and preparing financial reports. What is your opinion of this?
18. Is English your first language? What was the medium of instruction when you were taught at school? Did your teachers teach only in one language or did they move between languages? If so, how did you feel about this – did you find this useful?
19. Why did you choose to study this degree? Who advised /helped you decide on this degree? How do you feel/did you feel when you found out that you have to study some Accounting? Why?

APPENDIX 5

INTERVIEW SCHEDULE – INTERVIEW 2

1. How many times in the week did you have Acct? How long were the lectures? Did you find that this was sufficient?
2. Did you find the length of the lectures effective for your learning? Why?
3. How many students were there in your Acct class? Did this have any effect on your learning? Why?
4. How did you feel on the day(morning) when you knew that you had Acct lectures? Why?
5. Did you attend all you Acct lectures?
6. Where about did you sit in the Acct classroom? Why?
7. Did you ask questions during the lecture? When? Were you comfortable asking the questions? Were you satisfied with the answers that you got?
8. Who did you usually sit next to in class? Did you support each other? How?
9. Think back to an Acct lecture? Can you describe what happened during the lecture? Would you describe this lecture as being effective for you? Why?
10. What teaching methods/aids/style did your lecturer usually use?
11. Describe the lecturer's language usage, pace, body language? Was this effective for you? Why?
12. Was your lecturer approachable? What could your lecturer have done differently that would have been more effective/beneficial for you?
13. Describe your feelings/emotions during most of your Acct lectures? Why did you feel this way? Do you think that anything could have been done differently to avoid you feeling this way (if negative emotions)?
14. Did you usually do your Acct homework? Describe your experiences/emotions when doing your homework. How much time did you spend on your Acct homework? Do you feel that this was sufficient? Why?

15. What sort of assessments did you do for Acct? How often were these assessments done? Did you find these assessments beneficial? How did you prepare for these assessments? Did you find that you had prepared sufficiently? Why? What more do you think you could have done?
Did you ask for help before these assessments? Who did you ask? Did you find this help/support beneficial? Why?
16. How did you feel prior to, during and after these assessments? Could you have done anything differently to change these feelings?
17. Was there any extra support offered by your lecturer/campus? Did you take advantage of this extra support? Did you find this extra support beneficial?
18. How long before the final exam did you begin studying? Was this sufficient?
19. Describe how you studied/approached your studying for the Acct exam? With hindsight, would you have approached it differently?
20. Acct is new to you? What did you find the most difficult to adjust to?
21. If something in Acct did not work for you/was not beneficial to you, what coping strategies did you use? Did you find these strategies beneficial?
22. You have passed/done well in first semester Acct? What did you do to ensure that you were successful?
23. If/when you encountered a new concept in Acct, how long did it take you to learn/understand this concept? What did you do to better understand/remember this concept?
24. If your teacher/lecturer assumes/assumed that all the students' understanding is at the same level, but you're not at that level, what did you/would you do? How did this make you feel?
25. How do you feel about Acct now? Do you think that you will ever feel confident about the subject?
26. What will be your advice to any new student wanting to do Acct in the future?
27. What advice will you give to a student struggling with Acct?
28. Does having contact (lectures, lecturer, peers) in Acct work for you? Why?
29. What suggestions do you have to make the Acct module more effective/beneficial for you?

APPENDIX 6

INTERVIEW ONE (40 MINUTES, 3 SECONDS)

Tamara: Alright. Are you living at home or are you living away from home?

Pupil: I'm living at home, with my parents yeah.

Tamara: Okay. So you're living with family?

Pupil: Uh-hum [Agreeing].

Tamara: Alright. Do you work part-time?

Pupil: Um... I am the successor to my dad's business at the moment so I have to be working on my off days up 'til four o'clock. I just do secretary work mainly – I'm just building up to where he is at the moment.

Tamara: Okay...

Pupil: So yeah.

Tamara: So in terms of part-time work now, how do you, how do you manage your time between work and studying?

Pupil: Oh gosh, um... I'm extremely organised [Laughs], that's the only way I can do so many things all at once. So um, I have, I... Time management is a big key point in my life, but um... I come from campus, and on days that I have from half-past eight to three I don't work at the office. Then on Fridays, it's free – the full day – so I have a lot at the office on Fridays.

Tamara: Okay...

Pupil: And there is a secretary there, but for me to learn I have to do it, you know you can't just look at.

Tamara: Yeah

Pupil: So yeah...

Tamara: Just give me a bit of history...

Pupil: Okay.

Tamara: ...from where you've come – you – when did you finish, uh...

Pupil: Right. So I finished school – I went to Durban Girls' High School – I finished in 2006, and straight from there – um, 2007 – I went straight to UKZN Westville campus. And I studied a BSC, um... Biochemistry, microbiology. I did that for one and a half years, and um... I stopped because – I was just about scraping passes. I was failing some parts and some and I said; "Nope! I don't have the brains for this!" [Laughs]

Tamara: What made you do it in the first place?

Pupil: I love Bio. And I was like; "I want to do genetics", I so badly wanted to do genetics...

Tamara: Okay

Pupil: It was so interesting for me! And uh, I was uh, I'm not a very 'group work person' – I like to do things by myself. If I see someone else doing it, no I just want to do it, no, my way! [Laughs] I know that is selfish but it's just me...

Tamara: No it's...

Pupil: And then... Ja.

Tamara: Ja?

Pupil: And then um, so uh, I said; "You know what, to work in a lab, it's just going to be me and my microscope and I love it". It's... And that there's how I like to do things! So um... I chose Bio, um, I didn't do Physics in school, I didn't do Accounting in school... So... Because in grade ten, you really don't know what you want to do... In grade ten I wanted to be a fashion designer...

Tamara: [Laughs]

Pupil: ...and now I'm in finance so don't ask me [Laughs] how I got from there... But in grade ten you really cannot choose your subjects... I don't know... Your parents should do that... Or everyone should just do S7 I think... Like no-one should be choosing in grade ten...

Tamara: You're still young... You're still young... [...]

Pupil: How do you know what you want to do? You want to choose the easy one!

Tamara: Exactly. So when you finished the biochemistry, you left that –

Pupil: I left ja, one and a half years into that I left... I knew I wouldn't manage second year. I took one second look and I was just, wow, behind... so um. I stopped that and... Uh... That was 2008 – middle 2008. So 2008 to the end, I – what did I do? Oh – I worked with my dad...

Tamara: Okay

Pupil: Full-time. So from half that year, into the next year – 2009 – um... Then in 2009 I started to take um, Geography and things. 'Cause I wanted to do teaching...

Tamara: Hmmm...

Pupil: So I did Geography and Economics and Management –

Tamara: Were you studying through Unisa?

Pupil: Unisa.

Tamara: Part-time?

Pupil: Unisa yeah. So I took those modules like very randomly [Laughs], I needed to study something! And I knew it. And I was a bit stressed out. I didn't calm myself down and choose properly I just thought let me study. Then after that I went to... No... I – I stayed through Unisa and um, I finished quite a few by myself – Economics, Management, both of them – and, um, oh! I went to Millenia for Economics one or two because I supped it, and I thought I'm not going to fail this one, and I went to Millenia for that supp. Then, um, Accounting... I put off Accounting until the end. I said; "No way, I am not going to attempt this on my own and neither will I attempt this with Millenia"! Because when I went there for Economics, my gosh, they very bad [Laughs]...

Tamara: Okay...

Pupil: It wasn't very good lecturing, it was like straight out of the notes... I didn't learn much – I could have done that by myself. So um, I looked around at the Wes campus and um... I made a decision Varsity College – That was quite far away from Musgrave – 'cause that's where I stay – but then ja... I had to, I had to choose the best one for me, ja.

Tamara: We going to pick up on the Accounting just now.

Pupil: Okay.

Tamara: Okay? Um... Are you paying for your own fees? Assisted by your parents?

Pupil: No, uh, my dad pays for that.

Tamara: Okay... That's fine. Alright. So now when you go home after lectures,

Pupil: Hmm-hmm

Tamara: What time do you start with your homework?

Pupil: Uh as soon as I go home...

Tamara: Which is usually at what time?

Pupil: Three. Today is at three... Only Mondays I finish at four.

Tamara: Okay so most days is...

Pupil: ...is three.

Tamara: Okay.

Pupil: As soon as I go home, I normally have something to eat, and then, I go into... I don't study during that time; it's very busy at the house because the office is at my house. I can't. I can't concentrate. If I have some planning to do that's the time I can write in my diary, tick off the stuff I did and stuff like that... It takes about ten minutes and I have to... Usually my sister's baby's at home so its a handful and so, she just went back to work so shame... Ja.. And they leave at four. So as soon as they leave I go to gym, I go from four to maybe half past five. And um. I also tutor my mother's cousin's son in Geography so uh... He comes whenever he needs help.

Tamara: Okay, so very random.

Pupil: Ja. So today for example, he's coming today. So in that time I would've done that. And in the evenings... Oh then I have this break from about half past five to seven, and that's when I probably get in some studying. Then seven until about half past eight I go to church.

Tamara: Is that every day?

Pupil: Every day. Except Mondays.

Tamara: Okay.

Pupil: Wednesdays not so much. Wednesday is like my 'let me choose whether I need to', because you know I need to really study. So when I come back from church I go straight into my studying. And that can take me up to eleven, sometimes half past eleven. I usually sleep then because I need my sleep to be awake. And I can sleep in late – my dad's not too strict about the office and when I come in. As long as my work gets finished.

Tamara: What time do you start campus?

Pupil: I start at half past eight on Mondays... No, on Tuesdays and Thursdays, and one o'clock on Mondays and then on Wednesdays twelve o'clock.

Tamara: So some, most mornings you seem to be free...

Pupil: Ja...

Tamara: Is that when you would do some studying or...

Pupil: No I can't study during... Oh good... If I'm, if I'm loaded with work then yes... I'll just close my door, chase everyone out and just study, yes.

Tamara: So... Do you find that you have enough time available for your studying and your homework?

Pupil: Yes... I think it's because I manage my time... If I didn't, no... I wouldn't have enough time... Yes!

Tamara: Okay so when you're doing your homework or you're studying, where exactly would you do it?

Pupil: I do it in my room, but if the house is quite quiet I go to the dining room.

Tamara: Okay, and that, you find it conducive?

Pupil: It's okay yeah. Its uh, if it's not noisy it's fine. But then the vacuum cleaner comes out then I'm back in my room again! [Laughs]

Tamara: So is your room conducive...

Pupil: Yes.

Tamara: ...to studying? Do you have your own room?

Pupil: Yes.

Tamara: So there's no disturbances there?

Pupil: I am the only child at home but my brother and sister are married so they left... I'm on my own.

Tamara: So when you were at school, how much time daily would you have spent on your homework?

Pupil: Oh my gosh... Okay. When I was at school I can separate them into two different 'me's. The first me was like; "Let's not study, lets go out with friends and party", that was up until the end of grade ten. Then as soon as I got to grade eleven, I don't know what happened to me, I don't know really... Even with the same friends – it wasn't really their influence, it was all me – I just got into studying... From grade eleven to grade twelve, end of grade twelve, I studied every, single, chance I got! There was nothing else for me to do, I hardly went to church, I just studied! [Laughs] So... Ja... it was just full time with the studying!

Tamara: Um...

Pupil: And homework ja.

Tamara: Okay, so you feel that the time you spent on your homework was sufficient?

Pupil: A lot of time yeah. I just put in more than enough time.

Tamara: When you were at school – I know you have not done Accounting – or you for your other subjects have any study guides, any past papers?

Pupil: Yes. The one good thing was that they really got personal with the students and they wanted to make sure that every student understood what was going on. So if you needed it, they gave it to you and if you asked them for help, they [were] there. So sometimes I would go off to school and ask some teachers, you know; "Can you show me this, separately?" Ja. We got booklets, exam papers, past papers...

Tamara: So you didn't have to get anything on your own?

Pupil: No, I didn't, I didn't have to...

Tamara: Okay. And did you attend any extra tuition...

Pupil: Yes.

Tamara: ...for any of your subjects?

Pupil: Maths definitely. Maths I was really bad at so I went... There was this lady in my church who's a maths teacher and I went to her on Mondays.

Tamara: Did you find it beneficial?

Pupil: Extremely. She's very good, I can really understand her.

Tamara: Why did you find the need to go for maths tuition, considering you were doing it at school?

Pupil: My maths class... Okay, I took Geography, and in Geography there was the really intelligent class and then you know you get the... So they put me in the intelligent class and I started getting... I was motivated to do more. I think that's what made me really do well in grade eleven and twelve. And then in Maths they put me in the dumb class. And I was like; "Okay..." – I think I was demotivated [Laughs]. So when I went to the tuition I was like the brightest one in the class and that motivated me. I guess I don't know what's motivating me here but anyway, it just worked out like that. It was more like, how much did I know compared to the rest of them... I'm not competitive, but I guess it seems that way...

Tamara: So with your maths, the class that you were in...

Pupil: I didn't like... They were very disruptive.

Tamara: Okay. So you didn't find that conducive to learning?

Pupil: They didn't want to learn. They were like; "Oh, let's give us a break..." The teacher would be so like, I mean who would want to teach a class who just talk and stuff? [Laughs] You know? They were very difficult children...

Tamara: Tell me a little bit about that teacher?

Pupil: Oh, uh... [Hesitant]

Tamara: So when would this have been? Would this have been in grade eleven or grade twelve?

Pupil: Grade eleven going into grade twelve.

Tamara: You don't need to give me her name, that's fine. Just tell me about her?

Pupil: I can't even picture her! I remember the class, I forgot the teacher! [Laughs]

Tamara: No it's fine.

Pupil: Okay... She was... She was very reserved... And I don't know why they put her with her reserved personality with such rowdy children... But that's how it happened, and uh... She taught well. Whatever she taught, she explained it well – but it was just that me and the other group would just not pay attention! [Laughs] So I needed tuition ja! And the tuition that I went to – well that's like church and she's strict!

Tamara: So this teacher wasn't strict enough...

Pupil: She wasn't strict at all.

Tamara: ...and the class was rowdy?

Pupil: Very rowdy, ja. Very disruptive.

Tamara: Okay. Then you felt when you were with a stricter person, which was your tutor...

Pupil: Like, someone like my English teacher then... Oh my tutor was really strict! Ja...

Tamara: So in grade ten and eleven with your maths?

Pupil: Um... I wasn't concerned about school at all... in grade ten. In grade eleven, Maths was picking up slightly. I was in the lowest class and I was on standard grade. They dropped me because I guess... But I would have passed higher grade if they left me there – with my tutor.

Tamara: At home now, or even when you were at school, is there anyone that you get help from, for your homework, is there anyone you could ask?

Pupil: Well yes my parents are Accountants! [Laughs]

Tamara: Ah well yay for you!

Pupil: No not yay for me! Because they do things completely different, compared to... they look at my work and are like; "Why you debiting that? Why you crediting that?" and I just think; "Okay..." and I look at theirs and it's completely different. I mean, my mom's trial balance on the computer looks completely different to what we are supposed to be doing! And they have like... I always hear these things because they talk about their work when we have lunch sometimes. "Put it in sales" and "vat" and "recon this" and I'm like [Laughs]! These words I just pick up on... So ja. It doesn't really help a lot, but I feel like it's almost in my blood – so that motivates me a bit! [Laughs]

Tamara: [Laughs] Alright. The high school you said was Durban Girls' High and you matriculated in?

Pupil: 2006.

Tamara: Okay. How many years did you spend at that school?

Pupil: Uh, that was from... Grade eight to grade twelve.

Tamara: Okay and your time at the school? Did you enjoy it? How did you feel?

Pupil: It was a very nice school... A lot of sporting activity but I'm not sporty at all... And they forced us to do extra murals so I took up golf... [Laughs]

Tamara: [Laughs] How many learners were there? So it would be girls only... So how many girls?

Pupil: Um...

Tamara: Plus-minus how many in the school?

Pupil: In the school? I know in each class there were maybe about thirty...

Tamara: Okay and your matric class?

Pupil: I think maybe about thirty...

Tamara: Thirty? Thirty. Okay. And the matric pass rate there, usually?

Pupil: Very high. It was one hundred percent for about... Yeah, it's one hundred percent.

Tamara: And the year that you were there it was one hundred percent...

Pupil: Yeah...

Tamara: ...that's excellent hey? Okay, so if there're students, either family or friends that would want to attend Durban Girls' High, would you recommend the school?

Pupil: Absolutely yes. But... um... Also, I feel like... um... it depends on the type... If I know the person personally I would recommend a school to them on their type of personality. For me now it was important for me to be in group A classes because it motivated me. For other kids it might be like if you put them in a group A class they will get demotivated; "I cant work up to that so I just wont work at all" or something like that. So it depends on the personality of the child.

Tamara: But most of the schools they grade them hey? I think most of the schools they're graded.

Pupil: They put them into ja...

Tamara: Ja...

Pupil: So Burnwood for example is not a, a class, not a Durban Girls' High and Ridge Park... It's a public school and one of my friends went there and we went to the same primary school and she went there [Burnwood] and I went there [Durban Girls' High] and she did extremely well because she's a very hard worker... Even though she went to that school... So yeah.

Tamara: Okay. So you definitely recommend the school?

Pupil: I'd recommend Durban Girls' High, yeah.

Tamara: Okay. Now I know that you may not do this too well considering you did not do Accounting, but maybe you had friends who did Accounting... Do you think you'd recommend the school so that there's somebody that wants to do – without a doubt – who wants to do Accounting, would you recommend the school as an Accounting school?

Pupil: Yes. I know one of my friends went on a Pastel workshop – they provided it for them and it was like really, wow.

Tamara: When would they have done that?

Pupil: They did it in Matric... No... I can't remember I'm sorry...

Tamara: No that's fine...

Pupil: I'm sure it was grade eleven or matric, it was one of those two years.

Tamara: So you say they got extra in terms of Accounting?

Pupil: Yeah, they really go all the way with the Accounting, and the Accounting teachers are really good. Because I was in grade nine and the Accounting teacher I had was, she was quite good.

Tamara: How would you describe good? Why would you say that the Accounting teacher was good?

Pupil: She was... She could just relate to you... You would ask her a question and she would know exactly... You know, instead of going around in circles, and you don't know what's she is saying, if you ask her a question she gets to the point and answers it – but the problem is you have to know what's wrong. Sometimes when you doing something, when you're doing a balance sheet or something, you don't know what you're doing wrong. If you can recognise what you're doing wrong then she could help you. But with her it was like she could see it. So she worked, a lot of time with... she used like, she used... she made it funny and stuff... she used a glove that she used to blow up... I forgot what... Owner's Equity! It was really fun! It was fun with her.

Tamara: Okay...

Pupil: ...and she taught from a lot of experience.

Tamara: Okay now. This question is for an Accounting class... Hmmm... But you could because you're telling me about grade nine. Okay, or even think about... Okay so this is the question: I want you to think about a classroom experience at your school... Maybe think about your grade nine year and then maybe think about a different scenario. And I want you to just imagine that classroom experience and I want you to tell me whether you regard that teaching method that your teacher used as being effective. And why or why not. So you've just told me about your grade nine teacher. You would regard that as being effective?

Pupil: Yes I can remember back to our first lesson that I walked into Accounting. I still remember because she drilled it into us, like every lesson. As soon as we got in she was like; "A equals O plus L... Sit down..." [Laughs]

Tamara: [Laughs] That's clever!

Pupil: ...and then, soon as she, she never called us by our names. My surname is Reddy. So she used to be like; "Are you ready, Reddy?" [Laughs]

Tamara: [Laughs]

Pupil: ...and it was like, the little things she did that made us remember... up to now I still remember. I still remember the Business Entity Principle; I still remember so many things...

Tamara: Tell me what else she would have done? For example, she used the humour and then she said A is equal to O plus L...

Pupil: She just said something... She...

Tamara: Like the Business Entity Principle, what would she have done? Can you remember?

Pupil: I don't know what she did to make me remember it, but I remember it. The personal affairs of the business must be separate from the person – the owner... [Laughs] I don't know why I remember that! And in all of this we picked up a lot of things, and we did quite well in Accounting in grade nine. If I didn't slack so much and if I didn't concentrate on my friends and socialise I would have done really well.

Tamara: so my next question is, considering that you enjoyed Accounting so much in grade nine, why didn't you do Accounting in grade ten?

Pupil: Um... It was because... I always saw – let's take the easiest way out, and get the most amount of marks for something, you know? And so I said; "Let me not take Accounting because it's really hard! And not take Physics because it's hard – but I'll take Bio because I really love it". Ja.

Tamara: Why did you take, why did you think Accounting was hard?

Pupil: I don't know! I just... Um...

Tamara: Stop there – let's just go back a little bit, right? With grade nine, you would have done EMS; in grade eight you would have done EMS, grade nine you would have done EMS?

Pupil: Yes, EMS...

Tamara: Now the Accounting – like the actual... Okay. What Accounting do you remember from grade nine?

Pupil: We used to get... um... So like, Sally paid so much money, and then you take that amount, and you put it in the debit/credit side. And we used work with the general ledger.

Tamara: Okay good. Tell me, why you found that difficult, or...?

Pupil: No, I didn't find that difficult. Um, up to grade nine I was quite fine, and then... It was a really long time ago... after grade nine it was fine, and then when I was doing my subject choices I was like; "Let's see, Geography or Accounting... Obviously Geography is easier..."

Tamara: Why obviously?

Pupil: Because it's hard! It's another language for me... This accounting. It is. It's like learning a language, like how I learnt my piano, it's like, I learned the language.

Tamara: Tell me why?

Pupil: Um... It is...

Tamara: What's different? How is it different like with...?

Pupil: It is, for me, it's like... Okay...

Tamara: You're doing this beautifully. So just say exactly what you mean.

Pupil: Ja okay... I'm thinking maybe, like how you would learn English. You'd learn the vocab, then you would construct a sentence and then you can write a paragraph. With Accounting you learn the vocab like Debtors, Creditors and that, and it's all very new for me... Like I've never heard about... all these words...

Tamara: Ja, I hear you...

Pupil: Ja! You know some of these words you get, you know "subsidiary..." [Laughs]

Tamara: [Laughs]

Pupil: Like, okay... and it was quite... The way Cheryl explained it was quite nice, you know with the circle, and she'd kept on drawing this thing up on the board... so I've got it in my head now. I see it visually and I learn with pictures a lot, I draw cartoons and that... Okay. So I'm seeing a lot of... So it's not left and right anymore, it's now debit and credit... It's not... I'm not used to these kinds of things. It's not... Like, if someone gives someone a discount, then you take the VAT from there where I would have totalled these, taken that... and it's like, different things from the normal process, you know?

Tamara: Oh yes. And if you're talking about Geography? How is that kind of normal?

Pupil: Geography was fine, because it was things you can see everyday... It was like, "Oh, look at that landscape..." Everything we did, I'd tell my mom; "Look... These clouds are cirrus..." because she likes to hear, you know like the stratus clouds... and I know when it's going to rain because of how hot it is, then you'd be like – 'conventional rain'. And it's things that happen in front of your eyes, even Bio; anything that happened in my body I would love to know. But like Accounting...

Tamara: It's not really...

Pupil: It's not... Tangible... Ja okay... [Laughs]

Tamara: No you've explained it beautifully.

Pupil: okay!

Tamara: You've kind of touched on the surface but I just want to hear a little more of it... I just want to go back to that classroom experience... You've spoken about that Accounting teacher... Can you give me an experience perhaps where a lesson wasn't effective for you? It doesn't have to be Accounting.

Pupil: Um... There are plenty of times... It was when my foundation wasn't right. And then you're building on top of something that's weak... Obviously it's going to fall, it's going to crash. So if I knew that we are learning... It was maths – can I explain the maths time? Maybe if you don't know the Distributive Law, and now you want to use it in simultaneous equations – you're not going to do the equation right if you don't know the Distributive Law. So it was things like that.

Tamara: Okay. But a class where maybe the method wasn't effective?

Pupil: Method of teaching...? Okay...

Tamara: ...and think about how it could've been made better for you? It could be that grade nine class, maybe something was done and I just want to know how it could have been made better?

Pupil: Maybe if she separated me from my friends... [Laughs]

Tamara: Ja, because that's important...

Pupil: Ja because I was with my friends, I was talking a lot... but she's always been like... Oh! One of my friends, she's called by her surname, her surname's Singh... "Singh, stop corrupting Reddy"... and it was like funny, but at the same time she made it quite... Once we understood it completely we sat and did everything we needed to do, if there was a question we could ask her but... And I think if she made me sit in the front... But everyone can't sit in the front, you know what I mean?

Tamara: Sure... and another subject, even if it's grade ten, eleven and twelve – think about a lesson, any lesson, and how would you describe that experience?

Pupil: Lessons were very structured... We had... Obviously a recap from the last lesson to make sure we understood it, and then when we go on to the work, its like, the teacher explains it on the board, with examples... and then we get a little exercise in the end.

Tamara: Okay ja, like a practise. Did you find that effective?

Pupil: Ja... I learned that way so...

Tamara: So that method worked for you?

Pupil: Ja.

Tamara: Okay, that's fine. Okay, apart from your school teachers – and I'm not just talking about grade nine Accounting – who else supported you in your studies?

Pupil: Oh yes, okay. I had my Bio teacher, which... She was amazing... She was just like... She used to help me in every area that she could, and she got onto a personal level with the students a lot of the time, and that's how you can find out what's wrong. And also in... My gosh... It wasn't grade twelve... I can't remember the grade... But there was another teacher who was my Geography teacher – she came in as a substitute for about, a couple of months. She was amazing! Absolutely incredible! She was so confident about what she was teaching! And she just made me confident for learning the thing!

Tamara: She substituted for another Geography teacher?

Pupil: Yes.

Tamara: And how were they different?

Pupil: Oh! The one before that wasn't bad at all, but she never did things like... um... She was quite, you could see she knew what she was doing but she wasn't like... I guess the substitute one you could see had a lot of passion for what she was doing. She came up to the front and she was like... And she told us we could come to her in the break times if we didn't understand something. And one day, I didn't understand contours at that stage – you know the contour where you have to graph it now? – It was so easy but anyway... so she, I made an appointment with her in the break time and she was like... Almost motherly! [Laughs] It's so strange because I had like a little snuffle and she was like, please blow your nose and come back because you're not going to concentrate... And she was perfect! She was like on the spot, that's exactly what you should be doing – like you can't be distracted. She taught me quite a bit and I understood it perfectly. And I still know! Even though I don't do Geography!

Tamara: That's amazing. That is amazing. Then apart from your school teachers, like away from school, who else would have supported you (if there was anyone)?

Pupil: There was the Maths tutor again, she was amazing. And she helped me a lot with Geography. She gave me a lot of exercises, um... Maps...

Tamara: The Maths tutor? She also knew the Geography?

Pupil: She was a Geography and Maths teacher.

Tamara: Okay.

Pupil: Well, now she's now the head of department, so she teaches a lot of stuff. She was... She gave me books and maps to do and things like that... She really gave a lot...

Tamara: Okay. And then did you support anyone? Did you find during school and while you were studying you were supporting other people in terms of school.

Pupil: No.

Tamara: No?

Pupil: I never helped – I didn't feel that I knew enough – but now I do. [Laughs]

Tamara: Alright. Moving on to something a little bit different... If someone who had not studied Accounting now – right? Before – had to ask you what the discipline was about – what is Accounting about, what would you say?

Pupil: You talking right now? If someone had to ask me what is Accounting about? ... Oh my gosh, I would tell them if you absolutely need to do it, you should do it but don't take it up if you don't need to! [Laughs]

Tamara: And you're serious? Why?

Pupil: Very serious. I see it as something... I tried to avoid it actually doing my BCOM – I was like; “Where can I not take Accounting? Oh no, I can’t avoid it... Okay I have to take it!” [Laughs]

Tamara: Why do you feel like that?

Pupil: I don’t know. Um. It’s such a strange thing. Um... I feel like it’s um... As I said, it’s like another language. It’s like me learning French, you know? I can’t... Um... I’m so scared of grasping this concept and if I take it wrong and... That’s why I say you must come to VC and you must have the best for Accounting you know? Even if you have to take other... Like I’m taking Management, Ecos and um... Maths. Just to fill up those other three spaces because you have to know a minimum of four. Just to have Accounting. And whereas I could have done it at home, but I have to take this Accounting workshop.

Tamara: Because you needed support.

Pupil: Yup. I was... Both my supps up to this thing – it was me, it wasn’t anyone else – I just made it seem so scary...

Tamara: What did you hear from other people that have done Accounting? What have you heard?

Pupil: Accounting... Um... with my parents and things is... Phew... another language. Literally because at home I don’t know what they’re saying! And it’s like; “Please talk English because we’re eating now!” [Laughs] And then... Ja... I feel it’s scary a bit because it’s not... In Geography you’re speaking English, and in other languages you’re speaking English you know and then suddenly you get to this...

Tamara: Did you not find that with Geography there’s new terminology with it as well? Similar with Accounting there’s new terminology.

Pupil: Ja! There is!

Tamara: How does it... How is it different though? Or even in Bio that you love as well, there’s new terminology in there as well.

Pupil: You can actually see it happening, like now you’re getting an allergy, and you think; “Oh it’s this, it’s antihistamine...” and you know it’s happening to you and like Accounting it’s like... “What?” Sometimes when I do it I’m like “What am I doing again?” Like you know? It’s not right... I’ve kind of put myself into this picture here.

Tamara: Okay. I hear exactly what you’re saying. Okay so my next question – which should actually be interesting because you’ve spoken about Bio and Geog already... I said do you see Accounting as being a different type of subject as compared to a subject like History or Bio, and you’re obviously saying ‘yes’. So you do say yes – I’ve answered for you, I’m sorry. Now if you say ‘yes’ do you think it should be taught differently? And if so, how?

Pupil: Okay. Someone who’s logically minded, I think Accounting would be easier to grasp. I’m a lot more creative minded, because I see everything in pictures. If I have to learn something I will literally draw pictures. And then Accounting, um... When Cheryl did that thing on the board with all those circles going around, I still have that in my head – it’s like a photo in my mind, and so I know that after the subsidiary journals comes the general ledger and the trial balance and ... It’s in my head – I can’t forget it. And then when we doing VAT for example... [Whispers] I don’t know what’s going on! “Where is the output again?” and I know that when you sell something and then... And I guess I’m just learning it; like everything, you have to start slowly in it – the more you do it, the more you know it...

Tamara: That is what I do. For VAT what you must just remember (and this is friendly by the way) but if it’s income, if it’s any income that the business has earned, then it would be output. And if it’s any expense that the business has made, then it would be input. That’s the easiest way to remember it. So if for example, the business buys stationary – is that income or expense?

Pupil: Expense.

Tamara: So you’d have VAT input straight away.

Pupil: Okay!

Tamara: If they pay water and electricity, is that an income or an expense?

Pupil: It’s an expense.

Tamara: Straight away VAT input. If they sell something and they earn income, for example sales, it would be outcome straight away.

Pupil: Oh okay! So that’s the only way! And there’s nothing else?

Tamara: No. Okay we’ll talk about that just now. So how do you think, I know you’ve only done a bit of Accounting all in all, but how do you think it could be taught differently?

Pupil: Um... Well I like this method; I don’t know why I like it...

Tamara: Which method?

Pupil: Well, maybe because they haven’t had any other way of teaching but... First it was with Irene, by the way, and then she really, really explained well... She’s an excellent teacher. The way she explained it... It was...

You know when you're doing something, and you do it over and over again, and then you just get the hang of it? She was doing that. We were doing the "A over L" thing, and the Journal – but we didn't do the Journal – and we had the... We did the debit/credit. So she... Every single transaction she would go; "Read it out... Take the amount, okay. Where does this go debit or credit?" "Okay – credit" "Okay, how does it affect the account?" "It went down because it's an Asset and..." Every time... She wasn't lazy and like; "You should know it's an Asset!" [Laughs] She was clearly experienced. She didn't assume that we knew anything.

Tamara: So now if I say... So you're saying... Repetition?

Pupil: Repetition works... Also... You know when there's a method? Like um... Like there's a set method to do something. Like to bake a cake and you just follow it... Each time you do it, you will just remember it one day, the recipe. Something like that.

Tamara: Okay. That's perfect. Some people think that Accounting's only about numbers and preparing financial statements...

Pupil: That's what I think! [Laughs]

Tamara: [Laughs] Do you?

Pupil: At the moment I think it's about... Well I – the strange thing is that I used to do Accounting and I never knew I... From the time I opened my bank account, my dad told me to balance my account. I was like; "What?" and he was just like; "Just make sure that whatever you're spending, you're not overspending, because..." So I used to write on one side, "Amount" and it would be like three thousand maybe and spending on my waxing, clothes, and I used to minus it – minus the total. And that's what we do now. I used to be, I used to do it, and now they're just putting these terms to it! And now... I used to... Okay. In my bank statement it says "Credit" or something. It doesn't say "Debit", it's like the opposite. And I'm so used to reading my bank statement. So I used to do things my own way, and now they're changing it!

Tamara: The bank's doing the very same thing, but now you just need to remember that the bank's doing their statement. So to them, they're crediting their income, and they debit expenses....

Pupil: Yes, my dad taught me that...

Tamara: Ja. You just got to remember that... So do you still say it's only about numbers and doing financial reports?

Pupil: No, right now I think it's a lot of ... If you know, for example, if you know... um... There's a set formula for discount for me in my head now, and if I'm doing a discount I know that first you take the full amount and you work out the discount as a percentage and you take out the VAT from the discount, and the VAT goes into the one column and the discount... The bank is the full amount, and then... something like that... And then the other column is the one with less money – you know, the discount got minused from that amount. So that's in my head, that's my formula. Whenever I see the word discount, automatically I know what to do. It triggers something, you know? ... When you see a word.

Tamara: I don't think this question is necessary, because English is your first language and English was taught at the school as well...

Pupil: Yes.

Tamara: Okay... So I won't ask you that question... So you're doing BCOM or BBA?

Pupil: BCOM. Financial Management.

Tamara: Why did you choose that degree?

Pupil: I did... Oh! I forgot to tell you this, I'm sorry! I completed my Financial Planning from the * Institute of South Africa. I got my RFP qualification, one two and three. That is, Registered Financial Planning, so now I'm allowed to give advice with my dad but I don't have sufficient experience yet. So they won't allow me to give advice alone. So if I get my CFP, I'll be able to take over the business of my dad's. So if I get this degree, it automatically gives me a CFP, but I just have to write one more board exam... Or something like that. Because I've written three already, so ja...

Tamara: Is there no other way to get that CFP?

Pupil: No, you can work up to AFP than CFP.

Tamara: Is this way easier? Getting a degree?

Pupil: No, I just wanted the degree!

Tamara: And you needed a business degree because of the business?

Pupil: Yes, I needed a degree...

Tamara: So who advised you or helped you decide on this?

Pupil: Um... you know that's the thing that really bugs me, I didn't get any...

Tamara: Your folks?

Pupil: My parents, they didn't study... They weren't rich enough to go to a college... My mother finished school in grade ten, and my dad just sort of faded off... But they really made it for themselves, you know they

built themselves up and that's quite a motivation. So with me my dad was like, very... you know? They were very nice, they were like; "Do you want to study?" and I was like; "Yes, I do want to study!" So ja... So when it came to choosing a degree, first choice was Bio, and I had no intention of doing Accounting ever in my life! But when my dad asked me to be a successor in his business, I was like; "Ooh, dad has an Accounting and Insurance business – I'm going to have to do Accounting!" So that's how I ended up choosing the Financial Planning degree. And it's amazing how whatever I'm studying now, I'm doing it right now in the office, and it's so nice!

Tamara: It's nice when you can relate your practical to the theory. You've kind have answered my next question – so how did you feel, now that you've decided to do this BCOM degree? How did you feel when you came here for advice, which you probably knew already, that there was some Accounting in it?

Pupil: Yes I knew there was Accounting, as I said, when I started my degree I put off Accounting until the end. Now I can't do some second year modules because of Accounting, so I'm trailing there... But now that I've started I don't know what I was stressing about because they're going slowly, they're not piling this work on me! Usually I get demotivated... as soon as I see a lot of work, things I don't know, I just put off... I can't do... Like piano in my first year, that's another language and it's so hard to learn, but with the teacher I had they went so slowly with me during my foundation year so it was easier to manage. So just go slowly!

Tamara: Well that's it! Thank you so much!