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Enhancing Pedagogy and Learning Outcomes in Financial Accounting: A Case Study of Higher Education Institutions in South Africa

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ABSTRACT
This study explores innovative strategies to enhance instruction and learning in financial accounting within higher education institutions in South Africa. Acknowledging the dynamic nature of the business environment and the evolving learner demands, the research investigates various approaches for optimizing educational outcomes. Through a comprehensive literature review, the study identifies contemporary challenges in financial accounting education and underscores the importance of adapting teaching methods to foster a deeper understanding of complex accounting principles. This research aims to bridge the gap between secondary school outputs and the expectations of tertiary financial accounting programs. The study examines systemic factors affecting financial accounting education and employs a self-study narrative approach, utilizing reflexive praxis to delve into the lived experiences of accounting lecturers. The findings, presented through thematic analysis, illustrate the reflective practices of higher education lecturers, providing valuable insights for professional development and growth in the accounting field. The paper advocates for diverse pedagogical approaches to address the challenges faced by accounting educators, emphasizing strategies to overcome teaching impediments. This article aims to enhance the success of post-secondary teaching and learning in the accounting discipline in South Africa, considering the quality of students transitioning from secondary education and their expectations upon entering tertiary education.

KEYWORDS
Living theory; pedagogy; accounting; lecturers, teaching and learning

INTRODUCTION

The increased accessibility of higher education has led to a diverse student body in institutions of higher learning. However, the experience of financial accounting students has not been impressive. According to Jansen (2019), high failure and dropout rates and prolonged graduation times persist among this demographic despite broader access to education.

The development and growth of teaching and learning within South African higher education institutions and the consequent economic and social structural challenges are of significant concern. These institutions are designed to ease the transition of high school students into the professional industry. The accounting discipline, like others, receives students from primary education and makes them eligible for the accounting industry (Biggs & Tang, 2011). For many years, this transformation has been a focal point in academic discussions concerning the reality, functions, nature, and challenges of solid knowledge production within the field. Teaching and learning are critical pillars of a progressive university, affecting the destiny of millions of students worldwide, including in South Africa. They shape the social and educational landscape, involving all university stakeholders, from leadership and academic staff to administrative personnel and students.

Thus, it is essential for universities, particularly in South Africa, to prioritize institutional arrangements based on societal, economic, and budgetary needs, addressing market gaps for professions, industries, and government roles. These priorities inform teaching strategies, and learning and student experiences are enhanced through creative, first-hand knowledge generation (Groccia, Gillespie, Mason, Kalani & Long, 2022). Research can shape innovative curricula, providing opportunities for hands-on learning and direct encounters with professional settings within accounting. Borgonovi and Burns (2015) assert that post-graduate education is essential for innovation and advancing interdisciplinary and multidisciplinary research, serving as the first step towards excellence for any university.

A post-secondary institution’s aspiration to excel in teaching and learning is invariably linked to its dedication to excellence and pursuit of high standards in research and discovery. Achieving these standards requires academics to consistently strive for excellence in instruction, research, and discovery. According to Nwokike and Eya (2015), accounting education equips students with the knowledge and skills necessary for profitable employment in both the public and private sectors and self-employment in accounting, computing, and data processing. Accounting education, one of the vocational programs offered at South African post-secondary institutions, aims to develop concepts, rules, skills, processes, theories, and general knowledge to address accounting problems. Carvalho and Almeida (2022) emphasizes that accounting education should foster the ability to integrate distinct problem-solving perspectives, locate relevant information sources, organize problem-solving techniques, enhance communication skills, assess and understand challenges, provide sustainable solutions, and transfer this knowledge to students.

Repositioning human capacity development in accounting is necessary to meet the demands of instruction and learning (Whitehead & Huxtable 2022). Issues with facilities and human resources are among the numerous challenges affecting the teaching and learning of accounting at the post-secondary level. The primary purpose of this article is to scrutinize research practices, assess factors influencing financial accounting teaching and learning in South Africa, and explore ways to enhance learning and reduce dissatisfaction. This study is motivated by the poor performance of financial accounting students in higher education institutions, focusing on improving teaching and learning in financial accounting.

Objective

The primary objective of this study is to explore and evaluate innovative strategies for enhancing the teaching and learning of financial accounting at South Africa's higher education institutions. Specifically, the study aims to:

- Examine the current pedagogical practices of accounting lecturers and identify areas for improvement.
- Analyse the systemic factors that influence financial accounting education, including curriculum design, integration of technology, and professional development.
- Investigate the role of reflective practices in improving teaching outcomes and student engagement.
- Develop recommendations for bridging the educational gap between secondary and tertiary accounting education with an emphasis on aligning curricula with industry expectations.
- Contribute to the overall enhancement of teaching and learning outcomes in the financial accounting discipline, ensuring that students are well-prepared for professional careers upon graduation.

LITERATURE REVIEW

Higher education accounting curricula must develop the learners' capacities for inquiry, abstraction, critical thinking, and logical and analytical aspects. However, these objectives cannot be fully achieved within the current educational landscape in South Africa (Tsiligiris & Bowyer, 2021). Accounting, as a critical element of the business management education component, makes the lives of the learners more rewarding than other disciplines, especially when it comes to employment opportunities. Scholars have recognized that if accounting learners are appropriately skilled or taught, they will enhance employment prospects, either for self-employment or employment. Therefore, this study explores the reasons behind the lack of productive employment for most South African accounting graduates in teaching and non-teaching roles. Is it because the country's higher education teaching and learning methods are defective, or are there other issues beyond these methods that prevent lecturers in institutions of higher learning from achieving this task?

Transition from high school to university

Lombard, (2020) asserts that "a major problem requiring stronger coordination is the transition from high school to university, which occurs between what occurs in school and what occurs in university." There is ample evidence indicating that most students who pass but have difficulty in their first year of institution of higher learning lack adequate preparation for academic success, which contributes to the widespread issue of poor retention rates at significant expenses to higher education, students' families, and institutions of higher learning.

Motives for entering university in South Africa

After much discussion, some studies concluded that clear motivations are the second essential component of the success factors for lecturing and studying for any university certification. As a result, research suggests that students should have a clear motivation before enrolling in post-matriculation accounting courses. Research has identified numerous factors influencing South African students' decisions to continue their education after high school. Approximately 80% of South African students think obtaining a higher degree will better equip them for the workforce (Biggs, 2003).

Students believe that there will be plenty of career chances following graduation. Goal-oriented students enroll in university because they believe that education will help them reach a particular vocational end, such as being able to pursue a particular career. Some students delay entering the workforce straight out of high school because they are more motivated to attend university to socialize and enjoy extracurricular activities**,** as per Lombard, (2020).

The rationale behind the learner's decision to pursue higher education is essential since it typically reflects the motivation the learner will have to pursue their studies there. According to Biggs (2003), a student's approach to learning is entirely based on why they are learning. For instance, students who aim to pass their classes without striving for excellence will likely apply the surface learning approach, which focuses on the fundamentals, whereas students motivated to excel in their studies will go above and beyond and employ the deep approach.

Understanding the expectations and driving forces behind students' decisions to major in accounting might be crucial to comprehending various facets of their teaching-learning process. This may be useful in determining how involved the students are in their education. It is common to categorize motives as intrinsic or extrinsic. The drive to learn for understanding, which originates inside each student and is consistent with their sense of self and purpose, is an intrinsic reason for learning in pupils.

Conversely, extrinsic reasons are solely focused on achieving an external objective, such as obtaining a reward or avoiding punishment (Donald, 1999; Ryan & Deci, 2020). Extrinsic motivation for learning is congruent with both the vocational/career and collegiate/lifestyle reasons for entering higher education, whereas intrinsic reasoning or motivation for learning is aligned with academic/scholastic/interest motives for entering university. Students with such motivation typically learn out of interest, enjoyment, or curiosity and are focused on achieving intellectual development and personal goals.

The proportion of younger matriculants enrolling in university has increased because, after the establishment of democracy, higher education quickly became more widely accessible. This has made it necessary to investigate these students' opinions and expectations for post-secondary education, especially in accounting. Career coaching needs to be implemented at the high school level to help learners choose their higher education. Lecturers in higher education have to adopt a learner-centred approach to teaching, moving away from a facilitator- or teacher-centred approach.

METHODOLOGY

According to Bhandari (2020), qualitative research requires collecting and analyzing text, video, or audio as non-numerical data to understand theories, views, or experiences better. The qualitative method is generally used to gather in-depth data on a problem or to generate new ideas for a research study. Qualitative research contrast with quantitative research, which involves collecting and analyzing numerical data for statistical purposes. Qualitative research is commonly used in sociology, primary education, health sciences, and history in the human and social sciences. Qualitative research uses interviews, diaries, journals, observations and immersions, and open-ended questionnaires to obtain, analyse, and interpret data content analysis of visual and textual materials and oral history (Zohrabi, 2013). This study used qualitative methodology to explore innovative strategies to enhance instruction and learning in financial accounting within higher education institutions in South Africa.

Target Population/Study Participants

The target population for this qualitative study consisted of accounting lecturers from higher education institutions in the KwaZulu-Natal Province of South Africa. The study participants were selected to provide diverse perspectives on teaching and learning in financial accounting. The sample included lecturers from various institutions such as Durban University of Technology (DUT), University of Zululand (UNIZULU), University of KwaZulu-Natal (UKZN), and Mangosuthu University of Technology (MUT). The participants varied in qualifications, years of experience, race, gender, and age, ensuring a comprehensive understanding of the educational landscape.

This diverse group of lecturers brought a range of insights based on their extensive experience and varied backgrounds. Their qualifications ranged from honours to PhD levels, with years of experience ranging from 5 to 18 years. Including lecturers from different racial backgrounds and genders further enriched the study by incorporating varied perspectives on the challenges and opportunities in financial accounting education.

By engaging with a representative sample of accounting educators from multiple institutions, the study aimed to gather comprehensive data on the factors influencing the teaching and learning of financial accounting in higher education. This approach allowed for a nuanced exploration of how different contexts and experiences shape educational practices and outcomes in accounting.

The detailed demographic information of the participants is summarized in Table 1.

Table 1.

Demographic Information of Study Participants

Title	Qualification	Occupation	Years of Experience	Institution/ Affiliation	Race	Gender	Age
Dr	PhD	Lecturer	10	DUT	African	M	40-50
Prof	PhD	Lecturer	15	UNIZULU	White	M	50-60
Ms	Honours	Lecturer	17	UKZN	White	F	40-45
Dr	PhD	Lecturer	18	DUT	African	M	40-50
Ms	Masters	Lecturer	7	UNIZULU	White	F	35-40
Mr	Honours	Lecturer	6	MUT	Indian	M	25-35
Ms	Btech	Lecturer	5	MUT	African	F	25-35
Mr	Masters	Lecturer	10	MUT	Indian	M	50-60
Dr	PhD	Lecturer	13	DUT	African	F	50-60
Mr	Masters	Lecturer	12	UNIZULU	Indian	M	35-45

Sampling Procedure and Technique

The sampling procedure for this qualitative study involved both purposive and snowball sampling techniques to ensure the selection of knowledgeable and experienced participants who could provide in-depth insights into the teaching and learning of financial accounting in higher education institutions in KwaZulu-Natal, South Africa.

Purposive Sampling: This technique was employed to select participants who possessed specific characteristics and knowledge pertinent to the research objectives. Purposive sampling allows researchers to identify and choose individuals who are especially knowledgeable about or experienced with the phenomenon of interest (Patton, 2015). In this study, the primary criterion for selection was that participants had to be current lecturers in the field of financial accounting at higher education institutions within the specified region. This approach ensured that the data collected would be rich, relevant, and directly applicable to the research questions.

Snowball Sampling: In addition to purposive sampling, snowball sampling was utilized to identify additional participants through referrals. Snowball sampling is instrumental in qualitative research when the researcher seeks to reach a problematic sample population or requires in-depth exploration from a network of knowledgeable individuals (Creswell & Poth, 2018). Initial participants were asked to refer colleagues who met the study criteria and who could provide further valuable insights into the subject matter. This method helped expand the pool of participants efficiently and effectively.

Recruitment Process: Participants were recruited online, primarily through email invitations sent to potential participants identified through institutional directories and professional networks. The email invitations provided detailed information about the study, including its

purpose, procedures, and the voluntary nature of participation. Additionally, initial participants were encouraged to refer other qualified colleagues, thereby facilitating snowball sampling.

The combination of purposive and snowball sampling techniques ensured a diverse and knowledgeable participant pool, enhancing the richness and reliability of the data collected. This methodological approach is well-supported in the qualitative research literature for its effectiveness in comprehensively understanding complex phenomena within specific contexts (Guest, Bunce, & Johnson, 2006).

This approach allowed for a well-rounded and comprehensive exploration of the factors influencing financial accounting education, drawing on the study participants' extensive experience and diverse perspectives.

Sample Size

In this qualitative study, a total of 10 participants were recruited and interviewed. The sample size selection was guided by the principle of data saturation, a key concept in qualitative research that refers to the point at which no new information or themes are observed in the data (Guest, Bunce, & Johnson, 2006). Saturation ensures that the sample size is sufficient to capture the depth and breadth of the phenomenon under investigation without additional data collection.

The process of determining the sample size involved careful consideration of the study's objectives and the complexity of the subject matter. Initially, potential participants were identified and recruited through purposive sampling, followed by snowball sampling to reach additional knowledgeable individuals within the academic community. The iterative nature of qualitative research allowed for ongoing data adequacy and completeness in assessments.

During the data collection process, interviews were conducted with each of the 10 participants, who were accounting lecturers from various higher education institutions in KwaZulu-Natal, South Africa. Each interview provided rich, detailed insights into the teaching and learning of financial accounting, contributing to a comprehensive understanding of the critical issues and challenges faced in this educational context.

Data collection continued until saturation was achieved after the tenth interview. At this point, it was evident that no new themes or significant insights were emerging from the interviews, indicating that the data collected was sufficient to address the research questions comprehensively. This adherence to the principle of saturation ensured the reliability and validity of the findings, aligning with established qualitative research practices (Creswell & Poth, 2018).

The decision to stop data collection at 10 participants was further supported by the relatively homogeneous nature of the participant group, all of whom were accounting lecturers with substantial experience in higher education. This homogeneity contributed to reaching saturation with a smaller sample size, as similar patterns and themes were consistently observed across the interviews.

By ensuring that data collection continued until saturation was reached, this study provided a thorough and reliable exploration of the factors influencing the teaching and learning of financial accounting in higher education institutions in KwaZulu-Natal.

Data Collection

The data collection process for this qualitative study was conducted through online interviews due to the COVID-19 restrictions in South Africa. The pandemic necessitated the adoption of remote data collection methods to ensure the safety of both the researchers and the participants while complying with health guidelines and regulations.

Interview Method: Interviews were conducted using Microsoft Teams, a widely accessible and secure online communication platform. This choice facilitated face-to-face interaction in a virtual environment, allowing for real-time dialogue and immediate clarification of responses, which is essential for qualitative data collection.

Procedure:

- **Scheduling:** Participants were contacted via email to arrange suitable interview times. Each email included detailed information about the study, the use of MS Teams for the interview, and instructions on accessing and using the platform.
- **Consent:** Participants were informed about the purpose of the study, the voluntary nature of participation, confidentiality measures, and their right to withdraw at any time. Participants were then asked to provide informed consent prior to the interview.
- **Conducting Interviews:**
    - Each interview lasted approximately 60 to 90 minutes. This duration allowed for an in-depth exploration of the participants' experiences and perspectives on teaching and learning in financial accounting.
    - The interviews were semi-structured, guided by an interview protocol that included open-ended questions designed to elicit detailed responses while allowing flexibility for participants to discuss issues they deemed important.
    - Interviews were audio-recorded with the participants' permission to ensure accurate transcription and analysis.
- **Technical Considerations:**
    - Ensuring a stable internet connection was a priority to avoid disruptions.
    - Participants were provided with technical support as needed to navigate MS Teams effectively.

Challenges and Mitigations:

- **Connectivity Issues:** Technical difficulties such as poor internet connectivity occur occasionally. These were mitigated by rescheduling interviews or providing additional technical support to participants.
- **Ensuring Engagement:** Maintaining engagement in a virtual setting can be challenging. To address this, the interviewer used active listening techniques, frequent summaries of

participants' points, and follow-up questions to ensure a dynamic and interactive conversation.

Data Management:

- **Transcription:** Interviews were transcribed verbatim to capture all verbal nuances and contextual details.
- **Confidentiality:** All recordings and transcripts were stored securely, with access limited to the research team. Participants' identities were anonymized in the transcripts to protect their privacy.

The use of MS Teams for interviews effectively gathered rich qualitative data while adhering to COVID-19 restrictions. This approach demonstrated the flexibility and adaptability of the research process in the face of unprecedented global challenges, ensuring the continuation of academic inquiry without compromising the safety and well-being of the participants and researchers.

Data Analysis

The data from the interviews were analysed using thematic content analysis, a qualitative research method to identify, analyse, and report patterns or themes within the data. The researchers began by thoroughly familiarizing themselves with the data, reading and re-reading the interview transcripts to gain an in-depth understanding of the content. Initial notes were made to capture emerging ideas, which formed the basis for the systematic coding process. Coding involved tagging segments of text with specific labels that captured both explicit meanings and underlying themes. This detailed process ensured a comprehensive analysis of the data, identifying both surface-level patterns and deeper, latent meanings.

Once the data were coded, the researchers grouped similar codes into broader themes that encapsulated the essence of the participants' responses. This thematic grouping was visualized in a thematic map, which helped illustrate the relationships between different themes. The themes were then reviewed and refined to ensure they accurately represented the data and formed a coherent narrative. Any overlapping or redundant themes were merged, while some were discarded if they did not fit the overall story of the data. After the themes were clearly defined and named, the final step involved weaving them into a detailed report, supported by illustrative quotes from the participants. This narrative helped elucidate the factors influencing teaching and learning in financial accounting in higher education institutions in KwaZulu-Natal.

Trustworthiness and Rigor: Several strategies were employed to ensure the trustworthiness and rigor of the thematic content analysis.

- **Triangulation:** The first and second authors examined the data from multiple perspectives to validate the findings.
- **Audit Trail:** Detailed documentation of the coding process and theme development was maintained to provide transparency and replicability.

The thematic content analysis provided a systematic and flexible approach to analyzing the qualitative data, allowing for the emergence of meaningful patterns and insights related to the educational practices and challenges faced by accounting lecturers in KwaZulu-Natal. This method ensured that the analysis was grounded in the data, providing a robust foundation for the study's conclusions and recommendations.

RESULTS

Current Pedagogical Practices

The analysis of current pedagogical practices revealed diverse approaches to integrating real-world content into the curriculum, albeit with noted gaps in practice. Interviewee 1 shared their approach to incorporating recent news articles into teaching, stating:

> "*My normal practice every morning when I read the news and I pick up articles that are related to … to the class content. I would either, in some cases, if I've got our online tools or learning tools on my cell phone, I simply paste them onto Moodle or Blackboard or whatever we are using. So, I share those articles, and then normally, I have class captains. I have them in a WhatsApp group, so I also forward them to class captains to share with the class*."

However, they also acknowledged a shortfall in linking real-life issues with classroom learning:

> "*And I feel like … I get the feeling that we are not doing enough of that. We are not making real-life issues with what is happening in the classroom*."

Similarly, Interviewee 2 emphasized the need to bridge theory with practice by engaging industry professionals:

> "*This is very important; our current practice is very theoretical. However, it is important to bring theory into practice. Because our curriculum should not only be confined to textbooks written by or authored by professors or academics who do not have that connection with industry*."

Interviewee 3 highlighted a structural issue within the academic framework, pointing out that many accounting educators lack formal pedagogical training:

> "*Okay, the first thing is that, and we've got to understand this because this is an important fact, is that the people that teach accounting aren't teachers. They're not trained pedagogically. They don't invariably, you know, they ended up in academia by default.*"

Challenges in Financial Accounting Education

Participants identified several challenges in financial accounting education, ranging from curriculum design to practical training. Interviewee 1 suggested a more comprehensive curriculum that includes critical thinking and interactions with professional bodies:

> "*I think we need to rethink our curriculum to not only be accounting technical. Okay, as I said, maybe we should consider including English, logic, and critical thinking*."

Interviewee 2 addressed the challenges associated with work-integrated learning (WIL) and proposed alternative practical experiences, such as case studies and simulations:

> "*Uh myself, I'm on the other side of the fence regarding issues like WIL, uhm, and in-service training ... However, in principle, exposing students to practical work is very important. It might not necessarily be a WIL project or in-service training, but it can also be something like a case study, practical case study, which might be a three-month or six-month case study.*"

Interviewee 4 pointed out the pressure some students face from parents to pursue accounting qualifications, which can affect their performance. They shared, "*Some students would come out and say, 'I'm not really liking this qualification, but my parents would throw a tantrum if I was to withdraw.' ... this really influences performance.*" They also identified a range of factors affecting student performance, including the theoretical nature of the curriculum and the disconnect between university education and industry expectations.

Interviewee 5 stressed the importance of research in informing teaching and learning. They asserted, "*You can't be a good teacher if you are not a researcher ... we need to teach what we have researched*."

Interviewee 6 highlighted financial challenges, especially the issue of funding and its impact on student performance. They noted, "*Students are preoccupied with fees ... if a student does not get financial support on time, they will perform badly, no matter how intelligent they are*." They also pointed out language barriers, stating, "*If a student comes without the right level of language comprehension, they will take three times the effort to study.*"

Interviewee 7 criticized the siloed approach to teaching, advocating for a more integrated curriculum. They argued, "*The way that we teach is wrong because it's all in silos ... we should be teaching in a way that links law, tax, and accounting logically*." They suggested collapsing boundaries between subjects to create a more cohesive learning experience.

Integration of Technology

The integration of technology into the curriculum was highlighted as a critical area needing improvement. Interviewee 1 expressed concern about adapting to new technological trends:

> "*I'm critically worried about and also, again, the improvement of the curriculum in terms of things like strategic thinking and Fourth Industrial Revolution thinking*."

Interviewee 2 echoed this sentiment, emphasizing the need to incorporate information technology into accounting programs:

> "*Yes, yeah, as I was saying, the curriculum itself needs to be revised; we need to rethink the curriculum, taking into cognizance the developments that I've spoken about that are at play. For example, if you look at many universities in South Africa, particularly the universities of technology, you'd find that there is little integration between what we think and the information technology*."

Professional Development

Professional development for educators was another key theme. Interviewee 1 stressed the importance of staying connected with professional bodies to keep the curriculum relevant:

> "*Because why the CA degrees are progressing so fast is because SAICA, which is made up of mainly chartered accountants in practice … their [inaudible-20:25] program tells them, that guys, this is what people we are going to be serving are looking for; therefore, teach those things they are looking for.*"

Interviewee 6 highlighted the lack of formal time allocated for professional development within academic workloads:

"*There is no time allocated to professional development, so I use the research time to try and develop myself and my skills*."

Bridging the Educational Gap

Interviewees highlighted the need for better alignment between academic programs and industry expectations. Interviewee 1 recommended that both students and academics should gain exposure to the industry:

> "*Departments must focus on introducing extended programs to bridge the educational gap that students come with from high schooling ... Industry exposure for both academics and students is fundamentally important.*"

Interviewee 2 pointed out the relevance of lecturer's exposure developments in the industry:

> "*In some years ago there was a debate to say, shouldn't we as lecturers from time to time take a year out, go back to corporate for a year, and then come back to education? Because I mean, if I've left corporate 10 years ago, am I still really relevant?*"

Interviewee 3 added: *"Let's encourage our academic staff members to play part in corporate life in some way or the other. I mean, how do you [do] for lecturers and sitting on audit committees even of small entities, you know?"*

Interviewee 5 further added: *"There always needs to be interaction between corporate and academia...corporate in academia. It's fundamentally very important."*

Reflective Practices

Reflective practices and continuous improvement were emphasized as essential for effective teaching. Interviewee 1 noted the lack of engagement with local industry and the missed opportunities for practical learning experiences:

> "*I never had [the] provincial Treasury coming to speak to the students ... I would have loved my third year to spend June holidays at the provincial treasury, seeing real-life accounting issues in a public sector space, and it would enhance their way of learning.*"

Interviewee 3 further added: *"But we never had that connection to say the MEC for finance before it delivers the budget; he comes and speaks to the students. They're the very population that he is looking after."*

Feedback and Improvement

Interviewee 7 discussed the importance of breaking down academic silos and integrating different subjects to provide a more holistic learning experience:

> "*I think all of those things are important, but the way that we teach is wrong because it's all in silos here. So, you go and you do your law lecture, and you go and you do your accounting lecture, and you never think how the one influences the other.*"

Future Directions

Looking forward, participants called for a focus on continuous learning and research to keep the curriculum relevant. Interviewee 7 suggested that universities should adapt to the evolving demands of the employment market:

> "*What we do as teaching institutions is try to give input into the employment environment that the guys can use, that the employers can adapt, and they know that they've got an employee that they can work with and develop.*"

The findings highlight a strong need to integrate practical experiences, technology, and continuous professional development into the financial accounting curriculum to better prepare students for the dynamic industry environment.

DISCUSSION

The data collected from the interviews reveals multifaceted insights into current pedagogical practices, challenges in financial accounting education, integration of technology, professional development, bridging the educational gap, reflective practices, feedback and improvement, and future directions. These findings underscore accounting education's complex and evolving nature and highlight areas needing reform and innovation.

The interviewees emphasize integrating real-world examples into their teaching to bridge the gap between theory and practice. Interviewee 1 describes a practice of sharing relevant news articles via Moodle or Blackboard and forwarding them to class captains for dissemination. This approach helps students connect theoretical concepts with current events, fostering a practical understanding of the material. Additionally, this interviewee uses personal experiences from auditing practice to illustrate classroom lessons, enhancing students' grasp of real-life applications of accounting principles. However, they express a concern that this practice is not widespread, stating, "We are not making real-life issues with what is happening in the classroom." This aligns with Albrecht and Sack's (2000) assertion that accounting education needs to evolve to include more practical and relevant content to better prepare students for professional roles.

Interviewee 2 critiques the theoretical nature of current pedagogical practices and advocates for incorporating industry insights into the curriculum. They argue that guest lectures by industry professionals can provide relevance and practicality that purely academic texts lack. This sentiment is echoed by Interviewee 3, who points out that many accounting educators lack formal pedagogical training and often enter academia by default, focusing on research and

administrative duties rather than teaching innovation. This supports the findings of Apostolou et al. (2010), who noted that the professional development of accounting educators is crucial for improving teaching quality and relevance.

The challenges faced in financial accounting education are manifold. Interviewee 1 suggests a curriculum overhaul to include subjects like English, logic, critical thinking, and greater interaction with professional bodies. They highlight the need for students to understand the importance of professional competence and networking. Interviewee 2 advocates for the inclusion of practical work through case studies or simulation environments, addressing the shortcomings of WIL programs, which can delay graduation if placements are unavailable. Interviewee 3 and Interviewee 4 stress the importance of addressing systemic issues, such as student motivation and preparedness, which are influenced by factors like socioeconomic background and parental expectations. This is consistent with the literature, which emphasizes the need for a holistic approach to accounting education that includes critical thinking, communication skills, and ethical understanding (Paisey & Paisey, 2010; Makhathini et al. 2024).

The integration of technology in the curriculum is another critical area. Interviewee 1 underscores the necessity of incorporating strategic thinking and Fourth Industrial Revolution concepts into the curriculum. Interviewee 2 notes that information technology modules are often standalone and not integrated into the broader accounting program. This lack of integration fails to prepare students for the technologically driven future of accounting. This issue has been highlighted by Howieson (2003), who argued that accounting education must adapt to technological advancements to remain relevant.

Professional development is highlighted as essential for both educators and students. Interviewee 6 points out that despite allocating time for teaching, research, and administration, no time is dedicated for professional development. This gap forces educators to use research time to develop their skills and maintain professional certifications. The involvement of professional bodies is crucial in keeping the curriculum relevant and up-to-date with industry standards. This aligns with the findings of Stoner and Milner (2010), who noted that continuous professional development is necessary for educators to stay current with industry changes.

Bridging the educational gap involves more than just curriculum changes. Interviewee 1 advocates for extended programs to help students from diverse backgrounds to adapt to higher education. They also suggest that lecturers should periodically return to corporate roles to stay relevant and bring fresh industry insights to the classroom. This practice can help ensure that the education provided is current and deeply informed by real-world experiences. This approach is supported by the work of Marriott and Marriott (2003), who emphasized the importance of industry experience for accounting educators.

Reflective practices and continuous feedback are essential for improvement. Interviewee 3 stresses the importance of collegiality and peer learning, which the COVID-19 pandemic has hindered. They advocate for standardized processes across institutions to ensure consistent outcomes and the use of feedback to drive improvements in teaching methods. Interviewee 7

discusses the compartmentalization of subjects and the need for an integrated approach to teaching accounting, law, and tax to reflect their interconnected nature in the professional world. This aligns with the findings of Apostolou et al. (2010), who highlighted the importance of feedback and reflective practices in improving accounting education.

According to the interviewees, the future direction of accounting education should focus on lifelong learning and research that benefits teaching practices. Interviewee 1 and Interviewee 3 suggest that universities should aim to produce well-rounded, employable graduates prepared for the industry's dynamic demands. This involves continuous curriculum revision to incorporate the latest developments and ensure educators engage in ongoing professional and industry activities. The work of Albrecht and Sack (2000) supports this perspective emphasizing the need for continuous improvement and adaptation in accounting education to meet the evolving needs of the profession.

The interviews reveal a consensus on the need for a more integrated, practical, and technologically informed approach to accounting education. There is a clear call for closer collaboration between academia and industry, continuous professional development for educators, and a curriculum that prepares students for the realities of the modern accounting landscape. These insights align with broader educational theories that advocate for experiential learning, reflective practice, and technology integration in education (Kolb, 1984; Schön, 1992; Siemens, 2005). Addressing these areas can enhance the relevance and effectiveness of accounting education, better-preparing students for their professional careers.

CONCLUSION

The qualitative insights gleaned from the interviews underscore the multifaceted challenges and opportunities within financial accounting education. The findings emphasize the need for a pedagogical shift toward integrating real-world applications and industry insights into the curriculum. The current practices, which often remain too theoretical, must evolve to incorporate practical experiences and technological advancements to better prepare students for the dynamic landscape of the accounting profession. The necessity of bridging the educational gap through curriculum revisions, enhanced interaction with professional bodies, and addressing systemic issues such as student preparedness and motivation is evident. Moreover, continuous professional development for educators and fostering a culture of reflective practice and feedback are crucial in maintaining the relevance and effectiveness of accounting education.

Recommendations

To enhance accounting education, it is essential to revise and revitalize the curriculum by incorporating real-world examples, case studies, and simulation environments. These elements bridge the gap between theory and practice, making the learning process more engaging and relevant for students. Interdisciplinary subjects such as strategic thinking, Fourth Industrial Revolution concepts, and information technology should be integrated cohesively into the

curriculum rather than presented as standalone modules. This approach ensures that students are better prepared for the complexities of the modern accounting profession. Strengthening collaboration between academia and industry through partnerships for guest lectures, mentorship programs, and practical work opportunities can further enhance the learning experience. Encouraging educators to take industry sabbaticals will enable them to bring fresh insights into the classroom, ensuring that students are exposed to current industry practices.

Equally important is fostering continuous professional development for educators. Allocating time and resources for professional certifications, industry engagement, and pedagogical innovation will ensure that educators remain current with industry trends. Addressing systemic educational gaps by offering extended programs or preparatory courses can help students from diverse backgrounds transition more smoothly into higher education, while support systems such as academic advising and career counselling can boost motivation and preparedness. Additionally, fostering reflective practices by standardizing institutional processes and using feedback from students and peers will lead to consistent improvements in teaching methodologies. Future-oriented strategies, such as regularly updating the curriculum to align with industry standards and focusing on lifelong learning, are critical to producing employable, well-rounded graduates.

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Data availability

The raw data supporting the findings of this study are readily available upon reasonable request.

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