EDU012

Exploring the impact of teaching and learning cultures on the performance of fourth year Accountancy students

Abstract

This paper reports the findings of a mixed methods research study which sought to explore the impact of teaching and learning cultures on the performance of fourth year Accountancy students. Learning culture was explored by measuring and comparing the cultural dimensions of fourth year Accountancy students at two South African universities in order to understand the differences and similarities between the two institutions' student bodies. Cultural dimensions of students which could hinder their performance in Accountancy are identified and some recommendations are made with regards to addressing areas of weakness in learning culture. Teaching culture in fourth year Accountancy was measured at the same two universities and classified as being either lecturer-focused or student-focused. Recommendations are made with regards to teaching culture in Accountancy in order to improve student performance. The findings can be used as the basis for further research to explore the culture of teaching and learning in fourth year Accountancy at other universities in South Africa and to link the culture of teaching and learning to student performance in the SAICA QE.

Keywords: cultural dimensions, teaching and learning, teaching approaches, performance in Accountancy.

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Introduction

A number of initiatives have been launched in South Africa in recent years in order to transform the tertiary education sector (Hay, 2008) and to increase the number of African Chartered Accountants (CA's) in the country (Sadler, 2003). The number of African CA's in South Africa has increased from 1 325 in 2002 to 6 136 in 2012 (SAICA, 2012b). However, as the total number of CA's in South Africa is 34 419, the low number of African CA's is still a reason for concern (SAICA, 2012c). The poor performance of African students in the South African tertiary sector is a result of a range of historical legacies (Roy, 2007; Hay, 2008; Cross and Carpentier, 2009).

The pass rates of the SAICA Qualifying Exam (QE) show large discrepancies between students from different universities and different cultural backgrounds (SAICA, 2012a). If the factors causing these discrepancies can be identified, then it could be possible to design interventions to decrease and ultimately eliminate these discrepancies in pass rates.

Although a large amount of research has been conducted on factors impacting the performance of students in Accountancy (Naser and Peel, 1998; Koh and Koh, 1999; Byrne and Flood, 2005; DuPlessis, Muller and Prinsloo, 2005), not much is known about the impact of cultural dimensions of students and teaching cultures at universities on the performance of Accountancy students. In particular, DuPlessis et al. (2005), indicate that limited research has been conducted on the impact of factors specific to culture on the performance of students in Accountancy.

The purpose of this research is to explore the impact of teaching and learning cultures on the performance of fourth year Accountancy students in order to understand how to improve the performance of students and to eliminate

discrepancies in pass rates of students from different cultural backgrounds. This study researches the cultural dimensions of fourth year Accountancy students at the University of Johannesburg (UJ) and the University of the Witwatersrand (WITS) and how these cultural dimensions impact on fourth year pass rates in Accountancy. The teaching cultures of the two universities are also explored in order to determine the impact thereof on fourth year pass rates in Accountancy.

The central question in this study is: “How can the performance of fourth year Accountancy students be improved and discrepancies in pass rates be eliminated?”.

In order to further explore this question, the following guiding questions are addressed:

1. What are the cultural dimensions of fourth year Accountancy students and do they differ across different tertiary institutions?

2. Do the cultural dimensions of students impact on their performance in Accountancy?

3. Do the teaching cultures differ across South Africa’s tertiary institutions?

The aim of this study was to investigate the differences in the composition of the student bodies as well as differences in the teaching approaches in fourth year Accountancy at two universities. Despite some differences found in the composition of the student bodies, teaching approaches in fourth year Accountancy were found to be relatively similar at the two universities. Recommendations are made for increased effectiveness in teaching Accountancy in South African universities.

Cultural dimensions

Culture is defined as “the collective programming of the mind which distinguishes the members of one group or society from those of another” (Hofstede, 1984, p. 82) or “common patterns of beliefs, assumptions, values, and norms of behaviour of human groups” (Aycan, Kanungo, Mendonca, Yu, Deller, Stahl et al., 2001 p.194). Cultural dimensions consist of a collection of characteristics which generally exist collectively in a specific society (Minkov, 2007). According to Hofstede a cultural dimension is “an aspect of culture that can be measured relative to other cultures” (Hofstede, 1991 p.14) and it combines a collection of facts found to take place jointly within a specific society (Hofstede, 1991). Culture influences behaviour and therefore it would seem likely that differences in the cultural dimensions of groups of people would lead to differences in their approaches to working and studying.

Hofstede (1984) has identified four cultural dimensions, namely individualism versus collectivism; large versus small power distance; strong versus weak uncertainty avoidance and masculinity versus femininity. A fifth dimension of culture has been identified as long-term versus short-term orientation (Hofstede and Bond, 1988; Hofstede, 1991). Minkov (2007) identified two additional cultural dimensions, namely indulgence versus restraint and monumentalism. These cultural dimensions can be measured by using a questionnaire developed by Hofstede, Hofstede, Minkov and Vinken (2008), named the Values Survey Module (VSM) in order to understand the behaviour of fourth year Accountancy students with regards to learning and their experience of teaching. A brief description of each of the cultural dimensions follows.

Individualism versus collectivism

In an individualist society individuals are responsible only for their own well-being and that of their close family members whereas in a collectivist society, individuals

are responsible for the well-being of all the members of their family, extended family or group and vice versa (Hofstede, 1984). In a classroom situation, students from a collectivist culture will not easily speak up and therefore teaching in a collectivist culture is mostly teacher-centered. The focus of education in a collectivist society is on “how to do” and not “how to learn” as in an individualist society (Hofstede, 1991). An individualist society values the right of each person to have their own opinion, whereas opinions are fixed in terms of membership of a specific group in a collectivist society (Hofstede, 1991). This implies that students in a collectivist society may find it difficult to take a stand or give an opinion in test and exam questions.

Large versus small power-distance

In large power-distance societies people accept inequalities in the distribution of power and are comfortable with hierarchy, whereas in small power-distance societies people attempt to eliminate or reduce inequalities in the distribution of power (Hofstede, 1984). Education in a small power-distance society is student-focused and it requires the student to be independent, to show initiative, to question the teacher if they don’t understand and to build their own knowledge (Hofstede, 1991).

Strong versus weak uncertainty avoidance

In a strong uncertainty avoidance society, people are not at ease with uncertainty and therefore prefer to have rules and to try and control behaviours to create certainty whereas in a weak uncertainty avoidance society, people are at ease with uncertainty and don’t attempt to control behaviours or the future (Hofstede, 1984). Educationally, students from a society with strong uncertainty avoidance feel uncomfortable in unstructured learning environments with unclear objectives and wide-ranging assignments. In these societies it is expected that teachers know all

the answers to questions and that they use academic language. Students are not allowed to disagree with teachers as this would be viewed as betrayal of loyalty, whereas teachers in weak uncertainty avoidance cultures welcome disagreement by students as a stimulating part of the learning process (Hofstede, 1986).

Masculinity versus femininity

A masculine society values performance, boldness, self-confidence and possessions, while a feminine society values interaction between people, quality of life, humility and looking after the weak (Hofstede, 1984). In terms of education, in a masculine society students are competitive; failure is not acceptable and good students are publicly praised by teachers. In a feminine society unity among students is valued; failure at school is not regarded as a major issue and students are not publicly praised by teachers (Hofstede, 1986).

Long-term versus short-term orientation

Societies with a long-term orientation value thrift and perseverance whereas short-term orientation societies are more prone to over-spending and anticipate quick results (Hofstede, 1991). This dimension was originally identified by Michael Bond as “Confucian Work Dynamism” (Connection, 1987; Hofstede and Bond, 1988). Long-term orientation has also been found to be a predictor of national economic growth and educational accomplishment (Minkov and Hofstede, 2012).

Indulgence versus restraint

Pleasure is very important in a society which values indulgence and it makes people feel free, happy, healthy and in control of their lives. In a society which values restraint, pleasure is not sought after and people feel mostly unhappy, unhealthy and

out of control of their lives. In indulgent cultures, the balance between work and relaxation tends more towards relaxation (Minkov, 2007).

Monumentalism

Monumentalism is the inclination to have a positive view of oneself. High monumentalism will cause societies to value self-importance and pride, not placing much importance in the need for self-improvement or perseverance. Low monumentalism will lead a society to humility, the acceptance of failures and limitations and the need for self-improvement. Monumentalism has also been associated with weak academic performance (Minkov, 2007).

Criticisms of Hofstede's theory

Hofstede's theory of cultural dimensions has been criticised for viewing culture as being unchangeable over time (Fang, 2010; Taras, Kirkman and Steel, 2010) and for classifying national cultures into one of two extremes with regards to each cultural dimension, not acknowledging that individuals could be classified into both extremes of a specific dimension simultaneously (McSweeney, 2002; Fang, 2010). Despite criticisms against the VSM, it has been extensively used and continues to be used as a tool to identify the cultural dimensions of groups of people (Cronjé, 2011).

Cultural dimensions in teaching and learning

Cultural dimensions have a significant impact on education where the cultures of students and teachers differ. Because of differences in culture, students and teachers may have differing expectations of one another (Hofstede, 1986). This issue is particularly relevant in South African higher education institutions where the majority of lecturers are from European backgrounds while the students are predominantly from African backgrounds (Hay, 2008).

Teaching cultures in tertiary education

Teaching cultures at UJ and WITS are explored by comparing the teaching styles and approaches used at the universities. A teaching style refers to "a combination of teaching methods and techniques that a lecturer/teacher prefers in his/her teaching" (Visser, McChlery and Vreken, 2006 p.98). Teaching approaches can be classified as being either information transmission/teacher-focused or conceptual change/student focused (Trigwell and Prosser, 2004).

An information transmission/ teacher-focused (ITTF) teaching approach focuses on what the teacher does in order to transfer knowledge to students. This teaching approach presupposes that students do not have previous knowledge about the topic being taught by the teacher and that no active participation is required from students in order to learn. The conceptual change/student focused (CCSF) teaching approach focuses on what the student does in order to learn. According to this teaching approach, the teacher guides and supports the student in learning by stimulating debate in class, contesting the thoughts of students and by encouraging students to talk to each other about issues which they come across (Trigwell, Prosser and Waterhouse, 1999). The teaching approaches in Accountancy in a South African context have not been measured in previous studies and therefore forms part of the current study.

Tertiary education in South Africa

UJ and WITS have been selected as the subjects of this study due to their similar pass rates in the SAICA QE 2012 (UJ 76%, WITS 83%). Despite their close proximity (both situated in Johannesburg), these two universities have vastly different historical backgrounds and entry requirements into the Accountancy field of

study, indicating that the student bodies at these two institutions would most likely differ.

Overview of method

A mixed method research methodology was used due to the social construct of the research problem, as well as the complexity of some of the issues (Plano Clark and Creswell, 2011). Quantitative and qualitative data sets are analysed together by linking the results of the data sets to one another (Plano Clark and Creswell, 2011). In the current study, the responses of students and lecturers to questionnaires were analysed quantitatively in combination with the qualitative analysis of interview responses by lecturers.

The data

The data included a range of categorical, interval and ordinal data about fourth year Accountancy students and lecturers at UJ and WITS, including student demographics, examination performance and teaching and learning preferences respectively. The study is conducted on fourth year students and lecturers because it is the final year of study before students write their professional accountancy exams to become chartered accountants.

The research instrument

The Values Survey Module (Hofstede et al., 2008) was used to measure the cultural dimensions of students. The questionnaire consists of 28 content questions, divided into seven categories with four questions each. These content questions measured the levels of individualism versus collectivism; large versus small power distance; strong versus weak uncertainty avoidance and masculinity versus femininity;

indulgence versus restraint and monumentalism of the students. The age, gender, ethnic group, and mother tongue was also required by the questionnaire.

The approaches to teaching inventory (ATI) has been developed to measure key features of differences in approaches to university teaching (Trigwell and Prosser, 2004). It is a two scale instrument consisting of sixteen questions of which eight questions measure the conceptual change/student-focused teaching approach and eight questions measure the information transmission/teacher-focused teaching approach (Prosser and Trigwell, 2006). All questions are scored positively and are measured on a 5-point likert scale ranging from “only rarely” to “always” (Trigwell et al., 1999). Lecturers are also required to specify the context in which they teach.

Collection of data

The VSM questionnaire was distributed to all fourth year Accountancy students at UJ and WITS and the student responses were captured in Excel and analysed using STATA Version 11.1. The number of fourth year Accountancy students at WITS was 261 and at UJ was 478 in 2012.

The Approaches to Teaching Inventory (ATI questionnaire) was distributed to all fourth year lecturers and academic trainees at UJ and WITS via e-mail and responses were captured in Excel and analysed. The number of fourth year lecturers (including academic trainees) at WITS was 25 and at UJ was 19.

Semi- structured interviews were conducted with one fourth year lecturer from each subject area, namely Accounting, Auditing, Management Accounting and Finance and Taxation at both UJ and WITS. Some previously chosen exploratory questions were asked in the interviews in order to understand the lecturers’ teaching approach; the structure of their courses and their awareness of cultural dimensions and their

impact on teaching and learning. Follow-up questions were asked in addition to the set questions in order to gain a further understanding of each lecturer's views (Leveson, 2004; Rowley, 2012). The interviews were recorded for further analysis afterwards.

Data analysis

The first research question: cultural dimensions of fourth year students

A series of algorithms, developed by Hofstede et al. (2008) were used to calculate the cultural dimensions of the students. This was done by calculating the mean scores for each cultural dimension and then calculating index scores from the mean scores (Hofstede et al., 2008). The index scores are ordinal data and a nonparametric test is appropriate to compare the central tendency of the two samples (Howell, 2008). The mean index scores and their respective confidence intervals were calculated for UJ students and WITS students and Mann-Whitney tests were run on the scores to identify if there were significant differences in the cultural dimensions of students between the two universities. The analysis is supported by descriptive statistics.

The second research question: cultural dimensions and performance

A univariate analysis was employed first to determine which variables (including cultural dimensions and other variables included in the VSM questionnaire) significantly impacted performance. These significant variables were included in a multivariate model and regression analysis (ordered logistic regression) was performed in order to determine which of these variables significantly impact performance in fourth year Accountancy. In order to employ ordered logistic regression, student performance was classified into one of three categories based

on the average fourth year marks of students, namely category 1 between 0%-48%; category 2 between 48%-53% and category 3 between 53%-100%. These categories differentiate between clearly failing students, borderline students and clearly passing students.

The third research question: teaching cultures

The responses to the ATI were investigated by calculating mean scores for each of the questions at each university and the Wilcoxon rank-sum (Mann-Whitney) test (ordinal data) was run on the scores to identify whether there was a significant difference in the teaching approaches of lecturers between the two universities. The reliability of this method is proven through the calculation of p-values. An average score for the eight questions indicating the conceptual change/student-focused teaching approach was calculated and an average score for the eight questions measuring the information transmission/teacher-focused teaching approach was calculated for each university and compared to determine if there were significant differences between the two universities.

The interview recordings were transcribed verbatim and a thematic analysis was used to identify and code key themes. The main themes to be analysed were identified before conducting the interviews, based on the literature relating to cultural dimensions and teaching and learning. Additional themes were identified from the interview transcripts and data were coded based on these themes.

Results

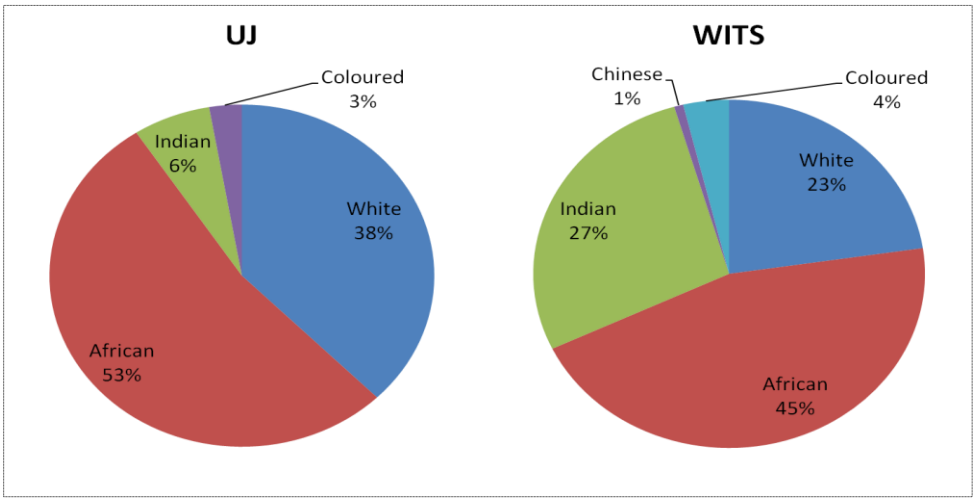
Descriptive analysis

The response rate of UJ students with regards to the Values Survey Module questionnaire was 72%, as the number of responses received was 342 from 478

students. Only 315 of the responses could be used to measure the cultural dimensions of students after removing incomplete questionnaires from the population. The response rate for WITS students was 59% with 154 student responses received from a population of 261. After removing incomplete questionnaires, 141 responses could be used to measure the cultural dimensions of students. A comparison of the composition of the two groups of fourth year students has shown the following:

Gender and student groups

The split between male and female students in fourth year Accountancy at UJ is 54% female and 46% male. The fourth year Accountancy group at WITS consists of 51% female students and 49% male students. The split of fourth year Accountancy students between student groups is shown in the graphs below.



Pass rates-by student groups

The pass rates of African students are similar at UJ and WITS, however the pass rates of all other student groups are significantly higher at WITS. The discrepancy in

pass rates between African and White students is higher at WITS (25%) than at UJ (7%).

Student group	UJ	WITS
African	58%	60%
Chinese	-	100%
Coloured	69%	80%
Indian	47%	68%
White	65%	85%

Age

The results of the Wilcoxon rank-sum (Mann-Whitney) test indicated that there are statistically significant differences between UJ and WITS students with regards to the age of students (P = 0.0000).The majority of UJ fourth year students are aged between 23-25 years while the majority of WITS fourth year students are aged between 20-22 years. The student body at WITS is thus younger on average than the UJ student body. This is interesting to note as the percentage of students repeating fourth year was 19% at both universities, indicating that UJ students may have repeated more years at undergraduate level than WITS students. Age was also found to have a significant impact on performance of students at WITS but not at UJ (refer to section 4.2).

The first research question: cultural dimensions of fourth year students

The analysis of student responses to the Values Survey Module questionnaire indicated the following index scores with regards to cultural dimensions:

University	PDI	IDV	MAS	UAI	LTO	IVR	MON
UJ	506	508	520	460	517	583	571
Wits	506	513	523	455	532	567	560

The results of the Wilcoxon rank-sum (Mann-Whitney) test indicated that there are statistically significant differences between UJ and WITS students only along the cultural dimensions of long-term orientation (P = 0.0082) and indulgence versus restraint (P = 0.0141), where WITS students are more long-term oriented than UJ students and UJ students lean more towards indulgence than WITS students. Based on the descriptions of long-term orientation (LTO) and indulgence versus restraint (IVR) the expectation is that high LTO will be linked to low IVR, and low LTO to high IVR. The finding that WITS students have higher LTO and lower IVR than UJ students is therefore consistent with the theory.

In order to better understand the discrepancy in pass rates between African and White students, a Wilcoxon rank-sum (Mann-Whitney) test was run on the cultural dimensions at each university. There were statistically significant differences between African and White students with regards to certain cultural dimensions. At UJ White students have higher levels of power distance, masculinity, long term orientation and indulgence than African students while African students have higher levels of monumentalism than White students. At WITS White students have higher levels of power distance and long term orientation than African students while African students have higher levels of individualism and monumentalism than White students. Therefore White students generally have higher levels of power distance

and long term orientation and African students generally have higher levels of monumentalism.

The second research question: cultural dimensions and performance

University of Johannesburg

The results of the univariate analysis using ordered logistic regression indicated that the following variables had an impact on the performance of fourth year Accountancy students at UJ: uncertainty avoidance (p=0.018); monumentalism (p= 0.015) and ethnicity (P= 0.035). The results of including these variables in a multivariate analysis and employing ordered logistic regression indicated that only uncertainty avoidance (P= 0.014) and monumentalism (P=0.041) had a significant impact on the performance of fourth year Accountancy students at UJ. The model was found to be significant in explaining the marks achieved by students (uncertainty avoidance: prob > chi2 = 0.0171; pseudo R2 = 0.0100 and monumentalism: prob > chi2 = 0.0138; pseudo R2 =0.0106). The results of the Brant test indicate the suitability of using this test.

Uncertainty avoidance significantly impacts the performance of students at UJ in the following manner: the higher the uncertainty avoidance, the lower the performance of students (coef. = -0.004311). Monumentalism has also been identified as a variable significantly impacting performance for UJ students. The higher the level of monumentalism, the lower the marks of the students (coef.= -0.0046124).

University of the Witwatersrand

For WITS students, the results of the univariate analysis using ordered logistic regression indicated that only age (P= 0.000) had an impact on the performance of

fourth year Accountancy students. The use of a multivariate analysis was therefore not required. The model was found to be significant in explaining the marks achieved by students (age: prob > chi2 =0.0000; pseudo R2 = 0.1235). The results of the Brant test indicate the suitability of using this test. Age significantly impacts the performance of WITS students. Younger students perform better than older students (coef. = -0.9709504) in fourth year. Other studies have also found that age significantly impacts on performance in Accountancy (Koh and Koh, 1999; DuPlessis et al., 2005).

The third research question: teaching cultures

The response rate for the ATI questionnaire at UJ was 47% (received 9 responses out of 19) and at WITS was 64% (received 16 responses out of 25). From the responses received, the average score for the eight questions indicating the conceptual change/student-focused (CCSF) teaching approach was calculated to be 28 for UJ and 30 for WITS and the average score for the eight questions measuring the information transmission/teacher-focused (ITTF) teaching approach was calculated as 20 for UJ and 22 for WITS. This indicates that the teaching approaches of lecturers at both universities are more student-focused than teacher-focused. In this sense, it seems that the teaching cultures at UJ and WITS in fourth year Accountancy are relatively similar.

The ATI questionnaire responses were further analysed by running a two-sample Wilcoxon rank-sum (Mann-Whitney) test which indicated that there was only one question for which the difference in responses between UJ and WITS lecturers was statistically significant (p = 0.0003 and z = -3.621). The average score of WITS lecturers was significantly higher than the average score of UJ lecturers for this question. This was question 1 of the ATI: “I design my teaching in this subject with

the assumption that most of the students have very little useful knowledge of the topics to be covered" (Trigwell and Prosser, 2004, p.424). WITS lecturers are therefore more likely to teach assuming that their students do not have much of an understanding of the content than UJ lecturers. This assumption was further highlighted in the interviews with WITS lecturers where the theme of contextual teaching emerged quite clearly. WITS lecturers specifically highlighted the need of students to be provided with context and background before teaching a section.

Analysis of interview data

The first theme identified from the literature was teaching approaches (Leveson, 2004; Trigwell and Prosser, 2004; Lindblom-Ylänne, Trigwell, Nevgi and Ashwin, 2006). Interview transcripts were allocated to the relevant categories namely conceptual change/student-focused teaching approach or information transmission/teacher-focused (Leveson, 2004). The second theme identified was the structure of courses. Thirdly, the theme of cultural diversity and its effect on teaching was identified (Hofstede, 1986; Hay, 2008; Cronjé, 2011). The fourth theme was cultural dimensions of students (Hofstede, 1991; Minkov, 2007).

Teaching approach

Lecturers at both UJ and WITS view themselves as facilitators in the teaching and learning process and they expect students to participate and to take responsibility for their learning. The use of a conceptual change-student focused teaching approach being followed by both UJ and WITS lecturers was confirmed in the ATI questionnaire responses.

Course structure

An understanding of the following matters relating to course structure was obtained through the interviews: the number of lectures and tutorials per week; the number of assessment opportunities per year; interventions for weak students and the use of technology in the course.

The main differences between UJ and WITS with regards to course structure related to the contact hours of lecturers and students and the use of special interventions for weak students. At UJ the number of contact hours of students with lecturers or tutors per week is approximately 13 hours and at WITS it is approximately 20 hours. UJ does not implement special interventions while WITS has a number of interventions to assist weaker students, including support tutorials and revision lectures.

Awareness of cultural diversity and effect on teaching approach

Fourth year lecturers at UJ seem to be moderately aware of cultural diversity in their classes and the effect thereof on teaching. Some of the lecturers acknowledge the importance of creating context for students because of different cultures and backgrounds whereas others express the view that cultural diversity does not impact on their teaching.

The level of awareness of cultural diversity and its effect on teaching and learning varied from low to high between the four lecturers who were interviewed at WITS, however it was found to be significantly higher at WITS than at UJ in the ATI questionnaire responses. Questionnaire responses were received from 16 WITS lecturers and academic trainees and are more representative of the awareness

levels of lecturers than the interview data collected from 4 lecturers. Therefore it is clear that WITS lecturers are more aware of cultural diversity and its impact on teaching than UJ lecturers.

Conclusions and recommendations

Cultural dimensions of fourth year Accountancy students

The cultural dimensions of fourth year Accountancy students were found to be similar for UJ and WITS students, with long-term orientation and indulgence versus restraint being the only two dimensions which are significantly different between the two universities. Long-term orientation could play a role in terms of the dedication of the students to their studies as short-term oriented students may try to achieve short term goals at the expense of adopting a deeper approach to learning, which could have an impact in their future careers. It is recommended that students be made aware of the importance of adopting a long-term orientation with regards to their studies in order to achieve success, not only in their studies at university, but also in their careers.

Cultural dimensions and performance

The cultural dimensions of students which were found to have an impact on their performance in Accountancy were uncertainty avoidance and monumentalism at UJ. At WITS cultural dimensions were found not to have an impact on student performance, however the age of students was a factor which had a significant impact on performance in Accountancy. Uncertainty avoidance was negatively correlated with the performance of students, indicating that students with a high tendency to avoid uncertainty obtain lower marks than students who are comfortable

with unstructured situations. This is possibly because Accountancy students are expected to solve problems by extracting relevant information from a specific scenario; evaluating the information with respect to relevant legislation or principles and making decisions based on their evaluation of the information. It is therefore recommended that teaching approaches in Accountancy focus on training students to cope with unstructured problems. This could be done by explaining to students the thought process to be followed when dealing with unstructured information and showing them how to approach questions and how to structure the information which they are given.

Monumentalism was negatively correlated with the performance of students in Accountancy at UJ, indicating that students who don't admit the problem areas which they encounter in their studies and who don't take responsibility for their weaknesses, perform worse. It is recommended that lecturers encourage students to take full responsibility for their studies; to admit to themselves when they are struggling with particular areas and to take the necessary steps to address their weaknesses. Students should be encouraged to consult with lecturers and tutors and to ask questions rather than appearing as though they are coping, while in reality they are not performing well.

Regarding the finding that age is a significant contributor to success in Accountancy, this could indicate that students who fail courses, are likely to struggle throughout their degrees unless they put in place the necessary means to close the performance gap with respect to the high performing students. It is recommended that students be made aware of the importance of taking their studies seriously, working hard and passing their courses on the first attempt as far as possible in order to achieve success in Accountancy and to avoid failing subjects repeatedly.

Another possible recommendation is for universities to implement specific interventions, for example extra tutorials or consultation times for repeating students where their specific weaknesses can be addressed to ensure that they don't remain weak in the same areas and repeat a course more than once.

Teaching cultures at two South African universities

Both UJ and WITS implement conceptual change/student focused (CCSF) teaching approaches, requiring students to take responsibility for their studies and to participate in the learning process. However, the teaching approach at WITS assumes that students need more support and thus lecturers are required to be more "hands on". It is recommended that lecturers in South African universities in the field of Accountancy place importance on creating context for students, due to the cultural diversity of South African students and the limited previous exposure of many students to Accountancy and business in general. In order to facilitate this, examples and illustrations in teaching should be based on practical situations, newspaper articles and annual financial statements of actual companies as far as possible. It is also recommended that universities investigate the possibility of introducing additional support initiatives for students where they have the opportunity to ask questions and clarify any uncertainties which they may have regarding their studies.

Areas for future research

This study could be expanded to further explore the culture of learning and teaching in fourth year Accountancy at other universities in South Africa and to link the culture of teaching and learning to student performance in the SAICA QE. In addition,

teaching culture could be measured from the perspective of students as opposed to lecturers in order to understand the students' experience of teaching and learning.

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