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### TEACHING ADVANCEMENT AT UNIVERSITY (TAU) FELLOWSHIPS PROGRAMME

**PROJECT TITLE:** Educating Accounting Professionals: investigating the relevance of an overloaded curriculum

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#### ABSTRACT

Complex accounting and business transactions and calls for employability of students require curriculum design considerations that address relevance and epistemological access of students. These challenges raise the question: is the current curriculum still relevant for a professional accounting qualification, given the challenges in higher education in South Africa?

In this study the current curriculum outlines, entrance requirements and outcomes of a professionally accredited B Com degree at five institutions in South Africa are investigated and compared, with the aim to identify commonalities, differences and gaps in the curriculum outlines. Bernstein's (2000) concepts of classification and framing are used as a theoretical framework, with a focus on four analytical categories: selection (what?), pacing (how much?), sequence (what order?) and evaluation (what counts?).

The analysis highlights the density of the curriculum, the strong control by the profession on the selection of content (what is taught) and the prescriptive structure of the curriculum regarding the sequence of courses, pre-requisites and outcomes.

## **1. Introduction**

Professional accountants and auditors are often seen as the decision makers or advisors to business entities since competencies relating to strategy, accountability and stewardship of business operations are required, as well as the technical knowledge of Accounting, Auditing, Taxation, Management Accounting and Finance. The focus by qualified accountants in South Africa (SA) on technical knowledge and continued professional development stems from their association with the South African Institute of Chartered Accountants (SAICA) and the Chartered Accountant (CA) (Certified Professional Accountant (CPA) as known outside SA) designation. The significant role that SAICA plays towards the accreditation of undergraduate and postgraduate programmes, and the rigor of the subsequent qualifying exams, supports the notion that vocational knowledge is required by the profession.

Within South Africa's developing economy, accounting education at universities faces several exacerbating challenges, including poor schooling and underprepared students, and large classes with students from diverse social and ethnic backgrounds. Further, limited prior knowledge of students related to commercial context, extended and more complex accounting and business transactions, and graduate attributes required by employers, require curriculum design considerations and responses to enhance the epistemological access of students. These challenges raise the question: what does a curriculum that prepares professional accounting students for the twenty-first century look like? Or alternatively: is the current curriculum still relevant for a professional accounting qualification, given the challenges in higher education in South Africa?

The aim of this project is to identify commonalities, differences and gaps within the curriculum outlines, entrance requirements, outcomes and assessment of the B Com curriculum of South African universities whose programmes are accredited by SAICA. Accreditation of a programme by SAICA means that *"the programme meets SAICA's requirements in terms of the standards of learning and teaching"* (SAICA Academic Review Procedures, 2014). There are currently fifteen such accredited programmes in South Africa. This project focuses on five of these programmes, selected based on the geographical location and size of the institution. Data collected for this project was obtained from the respective websites of the institutions selected for the sample. As this information is available in the public domain, no ethical clearance was required.

The next section discusses the developments and current challenges in accounting education. This is followed by a description of the theoretical framework, using a Bernstein (2000) lens to describe the classification and framing of accounting knowledge. Thereafter the methodology of data collection is explained, setting out considerations for curriculum development for a professional qualification. The study finds that the current curriculum is strongly classified by the accounting profession and strongly framed by accounting educators. The analysis highlights the density of the curriculum, both in selection and pacing.

## **2. Accounting education in context**

For nearly 50 years South Africa higher education institutions have been offering business and accounting degrees ('the B Com degree') with contents that are based on knowledge structures within the 'traditional' disciplines, such as economics, accounting and statistics. With the identification of new disciplines (for example information technology) and the impact of globalization, the content of the B Com degree has expanded exponentially, to an extent that is often referred to as 'too complex', 'too technical' and 'curriculum overload'. Educational research on student learning and progression has identified shortcomings

in the current curriculum (Scott, 2010; Jackling and De Lange, 2009; CHE 2000, 2013), including limited prior knowledge by students of commerce-related aspects and context.

Internationally the skills set developed by students as graduates of undergraduate business and accounting courses have been critiqued by accounting education committees since 2000, resulting in calls that accounting students must develop communication, intellectual and interpersonal skills, in addition to accounting and business knowledge (Ainsworth, 2001; Albrecht and Sack, 2000). The result is the development by the American Institute of Certified Public Accountants (AICPA) of its Core Competency Framework (AICPA, 2000). Similar calls for change came from Australia, New Zealand and Canada (Jackling and De Lange, 2009; Wells, Gerbic, Kranenburg and Bygrave, 2009; Hesketh, 2011). Reactions in South Africa resulted in the revision by SAICA of its assessment policies and practices, and the development of Competencies of a CA(SA) at the point of the Initial Test of Competence (ITC) (SAICA, 2014) exam. The competency framework provides guidance for academic programmes (undergraduate and postgraduate accredited programmes) prior to entering into the training programme.

These competency frameworks mainly focus on skills and is not structured around traditional subject/content areas or accounting services. Because the body of knowledge and the accounting profession are changing so rapidly, a skills-based curriculum is advocated. The frameworks identify three main competencies (AICPA, 2015):

1. Functional Competencies—technical competencies most closely aligned with the value contributed by accounting professionals
2. Personal Competencies—individual attributes and values
3. Broad Business Perspectives Competencies—perspectives and skills relating to understanding of internal and external business contexts.

There is some consensus around the fact that the skills of knowledge professionals cannot be nurtured efficiently in university courses where the curriculum is dominated by a raft of specialised technical skills (Jackling and De Lange, 2009). Future business leaders require generic, professional, ethical and lifelong learning skills alongside the technical skills. Generic skills require that professionals are generalist with specialist knowledge (Howieson, 2003), for example accountants with specific industry knowledge along with a range of generic skills which enable them to think 'outside the box'. In their study that investigates whether accounting graduates' skills meet the expectations of employers, Jackling and De Lange (2009) found that employers require a broad range of generic skills that graduates indicate are not being adequately taught in their accounting degree programme. The greatest areas of skills divergence (from the employers' perspective) are those of team skills, leadership potential, verbal communication and interpersonal skills.

In reaction to these calls, and to ensure that the accounting profession and accounting education survive, accounting departments and schools have started to engage in more discussions about teaching and curriculum (Ainsworth, 2001). There are several examples in the literature relating to identifying expectation gaps, considerations relating to outcomes, mapping and curriculum design, all with the aim to effect change (De Lange, Jackling and Gut, 2006; Jackling and De Lange, 2009; Ainsworth, 2001; Bui and Porter, 2010). In most developed economies, universities seek accreditation for their degrees from the professional bodies, a process that enables accountancy bodies to shape the content of Accounting degrees. The attempts by universities to maximise the performance of their students in the professional bodies' examinations result in university accounting degrees imitating professional qualifications by placing particular emphasis on learning

techniques, rules and regulations, often at the expense of wider reflections on the social consequences of the techniques and practices (Sikka, Haslam, Kyriacou and Argrizzi, 2007) and the ability of students to read more widely and develop inquisitive minds through research. The claims by professional bodies of sound education, independence, objectivity, ethical conduct, social responsibility and serving the public interest are routinely exposed by weaknesses in accountancy practices, leading to corporate collapses, frauds and scandals, often resulting in loss of savings, investments, taxes, jobs, homes and pensions. Corporate scandals throughout the 1980s and the 1990s has drawn attention to the opaqueness and malleability of published financial statements, and in spite of institutional reforms, new legislation and regulations, and revisions to accounting and auditing standards, the scandals have continued (Sikka et al, 2007). The latest spate of corporate collapses has brought accounting education under the microscope asking 'what students learn?'

Debates surrounding accounting education in universities have indicated that what we teach in accounting needs to change – that the curriculum needs to be 'more relevant' to student needs, as defined by employers, as well as the professional bodies (McCombie, 2007). Although some accounting educators participate in the design of professional accountancy education curricula, control of accountancy education remains mainly with the professional bodies. Ahmed (2015) notes that the focus of accounting educators is on teaching and learning activities to finish the compact accounting curriculum towards the needs of examination. Teaching methodologies are mainly content driven and accounting educators give more attention towards the understanding of the technical content (Hopper, 2013).

In South Africa, the academic training of potential CAs has long been the main academic focus of Departments of Accounting (West, 2006). The reasons given for this are often the extended content of the undergraduate and post-graduate syllabus as prescribed by SAICA, and the increased numbers of students who are interested in entering the field of accounting. The majority of such programmes currently offered by universities in South Africa are designed for three year undergraduate studies, and one year postgraduate studies. The postgraduate studies are offered either in the format of an Honours programme or a Postgraduate programme, which meets the requirements of the Certificate in the Theory of Accountancy (CTA). SAICA considers itself 'widely regarded as the pre-eminent professional accounting body and the CA(SA) as the top professional accounting designation' and confirms its objective to 'retain and cement the pre-eminence of its qualification' in its Competency Framework for the CA Qualification (SAICA, 2014). Several competencies are identified as being fundamental to the professional CA, including leadership, business and entrepreneurial skills, ethics and professionalism. It is obvious that these sound competencies are identified against the background of a crucial need in South Africa (and world-wide) of competent accountants that have the necessary professional skills, attributes and knowledge.

Academic institutions and accounting educators have been criticised for allowing SAICA to exercise such a strong control over the CA curriculum (Venter & de Villiers, 2013). During the 1970s, university accounting departments rapidly increased in size by employing professionally qualified teaching staff. During this time SAICA strengthened its relationships with universities, because there were no alternative professional accounting bodies. When the South African political landscape changed dramatically throughout the 1990s, SAICA members remained dominant in academic departments of accounting (Venter & de Villiers, 2013). University accounting departments implemented and now maintain rules and structures to accommodate SAICA requirements. Departmental heads (accounting academic managers) who are themselves CAs with strong professional identities derive their status and financial benefits from their association with SAICA (Venter & de Villiers, 2013). Though its accreditation process, SAICA practically specifies the content of the university courses to be completed during the first four years of academic study by publishing detailed

outlines and curriculum contents. These competencies for the aspiring CA(SA) are described to the level of referring to the specific paragraph numbers in the International Financial Reporting Standards (IFRS) and sections in tax legislation to be covered.

The impact of this strong control by the profession is that universities have little or no discretion in changing course content. This is different from the non-CA business degrees in South Africa, which follow the British/Australian pattern of a three-year degree in which some core courses are compulsory and the rest, including majors, are open to choice (Venter & de Villiers, 2013). The result is that the non-accredited programmes are often viewed in the market as of a lesser quality.

The SAICA accredited programmes enjoy a higher status amongst students, academics and employers. In addition to the proxy indicator of accreditation, other input and output measures are also at play: for example, entry qualifications, degree classification, student satisfaction, and performance of alumni students in the external ITC exams. However, performances in the ITC exams are often seen as a numbers' game, as institutions compete and often rank themselves in accordance with the performance of their alumni in the ITC exams. The data investigated in this project speaks specifically to these measures.

### **3. Theoretical framework for the project**

Curriculum is understood as a social practice with the aim to produce graduates with specific attributes. Curriculum theory has been shaped by a well-known distinction between the explicit and 'hidden' curricula. The explicit (or official) curriculum is constructed around formally stated content or outcomes, such as the 'knowledge, skills and attitudes' of any particular educational and qualifications framework (Morrow, 2009; Shay, 2013). What students actually learn, however, includes much more than that: the 'hidden' curriculum includes "the unstated norms, values, and beliefs that are transmitted to students through the underlying structure of meaning" (Morrow, 2009, p31). This curriculum can be differentiated into the intended and the enacted (Shay, 2013). The former refers to the curriculum design, the latter to how that design is actually implemented and its effects on learning and students. This study will only focus on the official curriculum, based on the data collected.

Three things are central to the acquisition of knowledge: curriculum, teaching and assessment (Pellegrino, 2006). The knowledge and skills in a discipline form the basis of the curriculum, which teachers teach and students are supposed to learn. Within each discipline, there are different kinds of knowledge. Baral (2003) describes declarative ('what is') knowledge and procedural ('how to') knowledge. Declarative knowledge means knowing about things, (for example in accounting, the definition of an asset), while competencies knowledge accrues from research and reading, not from personal experience. Procedural knowledge on its own is skill-based; lacking high-level declarative foundation, it is a matter of getting the sequences and actions right, knowing what to do when a given situation arises, and having the right competencies. Accounting knowledge is mostly procedural, specific and pragmatic, and deals with executing, applying and setting priorities. Procedural knowledge implies functional application, within the experience of the student, who can now put declarative knowledge to work, for example by solving problems, analyse financial performance or drawing links between performance management, strategy and external reporting. Functional knowledge requires a solid foundation of declarative knowledge, at relational level (Baral, 2003), as well as procedural knowledge. In addition, conditional knowledge – knowing when, why and under what conditions the correct applications are required (Biggs, 1999; Shay, 2008), turns procedural knowledge into functional knowledge that is flexible and wide-ranging. Thus, functional knowledge is industry (discipline)

specific, for example knowledge in business disciplines such as accounting, management, finance, strategy, and so forth.

Bernstein defines curriculum as “what counts as valid knowledge” (Bernstein, 1975, p. 85). This definition places knowledge at the centre of its conceptualization of curricula. The analysis of current curricula structures focuses on four analytical categories: selection (*what?*), pacing (*how much?*), sequence (*what order?*) and evaluation (*what counts?*). For Bernstein, the concept of code is what shapes who we are, who we think we can become and what we think we can do. Code is embedded in the relationship between the inner worlds or individuals and the outer world of systems and structures. Bernstein’s concepts of ‘classification’ and ‘framing’ explain how code is conveyed (Bernstein, 2000). The constructs of *classification and framing* provide a means of analysing how power and control are reproduced as a result of the way pedagogic content is classified and the way pedagogic interactions are framed. The constructs can be used at two levels: to describe the structural and functional elements of teaching practice; and to examine pedagogic codes thereby providing the opportunity to investigate the nature of the pedagogic discourse (Singh, 2002). *Pedagogic discourse* refers to the contents and competencies to be transmitted and to the actual transmission and evaluation – i.e. it refers to *the what* that is transmitted, *how* it is transmitted and also which student realisations are considered legitimate (Morais, 2002).

*Classification* describes the relay of power relationships in society, by established boundaries between categories in terms of how strongly insulated they are from each other (Bernstein, 2000). The stronger the insulation, or the clearer the boundary, the more space there is for the development of ‘specialised’ identities. For example, within the accounting profession, having studied or not having studied at a specific university is seen as a strong boundary. The principle of classification regulates what knowledges, skills and discourses are transmitted and acquired, in other words, what is taught and how it is taught. For this study, the interest is in whether what is classified as a professional curriculum is different for the various accredited programmes.

*Framing* is evident within classified categories and relays principles of control. Bernstein describes framing as the result of two discourses, the *instructional discourse* (ID) and the *regulative discourse* (RD), such that the ID is always embedded in the RD (Bernstein, 2000). Framing refers to the nature of control over the ID, i.e. the selection of communication, sequencing, pacing and evaluative criteria; and the RD, i.e. the control over the social base which makes this transmission possible (Bernstein, 2000). The main issue for this study is the degree of control over organisation, selection, sequencing, pacing and criteria for evaluation of knowledge to be acquired. Strong framing, in this case, places the control with the notion of being an accredited programme, that makes the boundaries explicit, and that represents closed and sometimes authoritarian forms of control. Where the framing is weak, pedagogic practice is likely to be invisible and the acquirer has more apparent control, the rules of regulative and instructional discourse are implicit and largely unknown to the acquired (Bernstein, 2000).

The Bernstein lens adopted for this study can therefore be illustrated as follows:

Classification	<i>What is ‘the norm’ and what is ‘different’?</i>	Strong control by SAICA of the accredited programme
Framing	<i>How the different programmes are organised, the selection and sequencing of courses, and the time allocated to the main areas of knowledge?</i>	Strong framing of the organisation, selection, sequencing, pacing, and criteria for evaluation of knowledge to be acquired

Recognition and realisation	<i>How did the alumni students perform in the external SAICA exams?</i>	The translation of the classification and framing rules into realisation rules
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The classificatory principle creates *recognition rules* at the level of the learner. Recognition rules enable the recognition of legitimate content, but the learner may still be unable to produce a legitimate text. *Realisation rules*, made possible by framing, determine how the learner puts meanings together and how to make them public (Bernstein, 2000). In order to have access to a pedagogic discourse, the learner must have access to the associated recognition rules to be able to make inferences from pedagogic interactions and to constitute rules for distinguishing the meanings that are legitimate. The ability of learners to produce a contextually specific text within the parameters established by the specific discourse is enabled by the realisations rules, i.e. specialised consciousness is developed. In this case, the production of text by students from the different accredited programmes cannot be accessed, however, the results of alumni students in the independent qualifying exams may provide some comparison of how the framing of pedagogy and curriculum has translated into realisation rules.

Bernstein (2000) conceptualises the production of new knowledge in intellectual fields, and distinguishes between *horizontal discourse* and *vertical discourse*. Horizontal discourse refers to everyday or ‘common-sense’ knowledge and ‘entails a set of strategies which are local, segmentally organised, context specific and dependent (2000, 157). In contrast, vertical discourse refers to ‘specialised symbolic structures of explicit knowledge’ (2000, 157). Here meaning is less dependent on relevance to its context, and instead is related to other meanings hierarchically. He refers to a hierarchical knowledge structure as a ‘coherent, explicit and systematically principled structure, hierarchically organised’ (2000, 160). Myers (2016) identified Accounting as a hierarchical knowledge structure with a high degree of verticality. In a hierarchical knowledge structure, knowledge in the field is what is important, and not the knowledge and experiences that the teacher or the student have had. To succeed in a discipline with a high degree of verticality, a student is required to acquire recognition and realisation rules and to develop mastery over the ‘procedures of investigation’ that will allow a ‘trained gaze’ to be generated (Myers, 2016). This trained gaze develops and expands as the student progresses through the course and becomes skilled in the various procedures. Myers (2016) identifies various potential problems that students could experience, including the struggle to acquire both recognition rules and realisation rules; struggling with cognitive overload; feeling that the pace of the lecture is too fast when insufficient time has been invested in practising and understanding the topic; and not engaging with the discipline in the manner required, causing a code clash.

The hierarchical knowledge structure of Accounting is particularly relevant to this study as it supports the notion that time is required for students to develop Accounting knowledge, and that such knowledge should build on previously learned knowledge. Curriculum development in Accounting should consider the ways in which students’ understandings develop over time, building on previously learned knowledge and taking that understanding forward into future contexts.

#### **4. Methodology and data analysis**

With reference to information that is available in the public domain, this project investigates and maps the current curriculum structures for the B Com (Accounting) programmes of five selected programmes. The contents of these programmes are compared with each other and with the SAICA Competency Framework. The aim is to identify similarities and differences, as well as considerations relating to alignment (vertical and

horizontal), scaffolding of knowledge and modes of assessment. The mapping includes comparing the current structures of these programmes, as well as entrance requirements, outcomes and performance of alumni students in the SAICA qualifying exam.

The five accredited programmes selected for this study included universities that have been offering this programme for at least 30 years. These programmes were selected based on their relevant size, geographical location, and the length of time that these programmes have been accredited by SAICA. The curricula investigated represent the latest programmes (i.e. 2015 academic year). The programmes at these institutions have developed over time, which is influenced by many aspects such as resources available, entrance requirements, prior knowledge of students, the SAICA requirements, etc. At some institutions the curriculum has been revised extensively, for example those institutions that have been subjected to restructures or reorganisation because of the institutional mergers in 2005 (West, 2006). Two of the institutions selected for this study have experienced major restructuring, and it is noticeable that the curriculum at these institutions are more comprehensively described and articulated compared to the other three institutions that have experienced a much smaller restructure, if at all.

The outcome of the study includes descriptions of common threads in the current curricula, and makes suggestions relating to enabling epistemic access and progression using time and integration, and content areas that address transformation and localising of the B Com curriculum. The findings described in the next section provide a better understanding of the current curricula structures. It informs the identification of gaps in the current curricula (what is missing), while at the same time consider areas for de-cluttering (what is no longer relevant). Before discussing the main findings of this project, it is important to consider some curriculum design and development principles for a professional qualification.

## **5. Curriculum development for a professional qualification**

A professional qualification requires in-depth, specialised knowledge, as knowledge within one context may have implications for knowledge and decisions in a different context, for example the impact of financial decisions and/or accounting transactions should be considered in different contexts, and from different perspectives. Students are not able to make these links and understand these relations; it is up to the educators to make this explicit to the students. This is made possible in many ways, including due consideration to the scaffolding of knowledge across the different years of study, and the integration of concepts and activities across the different disciplines. Constructive alignment requires that curriculum outcomes be identified in terms of the level of understanding that is required for each academic year (Lubbe, 2016). Such alignment and scaffolding does not focus on what students know, but on how well they know it, how they are able to apply the knowledge in difference scenarios and case studies, and are able to identify the risks and consequences of a specific strategy or decision.

Knowledge acquisition within an accredited undergraduate and postgraduate CA programme requires integration at different levels, to enable the students to see and understand the links, and to build on their previously learned knowledge. In order to enable students to understand this 'bigger picture' and think in an integrated way, the curriculum, teaching and learning, and assessment need to be integrated. However, the curriculum is often planned within silos', comprising of different courses and disciplines. This principle is not valid within a professional qualification, where students are required to apply knowledge acquired within a specific area, to other sections or different contexts.

For many institutions the current style of their programmes clearly differentiates courses between semesters, and between academic years, for example, a semester system that does not support integration, as the topics and contents are allocated to specific courses and within specific semesters, resulting in content being placed in silos. When a semester-course system is used, students may challenge the issues of vertical and horizontal integration, specifically in assessments. This results in assessments that focus only on the content covered within a course and within a specific semester. Course marks are allocated and semester marks determined in a similar way. Students tend to consider certain topics and work covered in a course within a specific semester, which is then viewed as 'written off'. An assessment that is designed to examine cumulative knowledge should exam work covered in earlier courses as well. Within a specific discipline (for example Financial Accounting), this is often referred to as 'cumulative knowledge', which implies that knowledge acquired in first year is also examinable in the following academic years. This requires programmes and courses (i.e. a curriculum) with a clear design and strategy, which is also clearly communicated to students, articulating the breadth of their knowledge that is considered 'examinable' (Lubbe, 2016).

An integrated, competence-based approach requires a more holistic, less detailed view in curriculum design because competence has to be used in various combinations to undertake tasks professionally. This means that learning is not divided into single compartments, and that students are offered whole tasks, in which they are confronted with the total complexity of a problem. This requires the curriculum to be flexible and incremental in knowledge, allowing for gradual building of knowledge and competencies, thus while the student is progressing in the study the level of complexity rises, not its extent. In addition, based on the pervasive nature of graduate attributes, their acquisition and development should be integrated across the curriculum. These pervasive skills need to be included in various forms, contexts, and assessments, for example developing critical thinking, communication skills, effective time management, and so forth.

These curriculum design principles for a professional programme is useful to inform the data analysed in this project with the aim to consider whether the current curriculum is still relevant for a professional accounting qualification, given the challenges in higher education in South Africa.

## **6. Discussion of findings**

The major findings, resulting from the analysis and investigation of curriculum structures of the five selected accredited programmes, identify differences in entrance requirements, how these programmes are structured, study areas are given more weighting, what is unique and what is missing. These are discussed below.

### **6.1 Entrance requirements**

The entrance requirements of the five accredited programmes are compared. For this comparison, a short summary of the background for acceptance into higher education studies in South Africa is provided, which is based on the performance of students in the National Senior Certificate (NSC) exams and the National Benchmark Tests (NBT), or similar benchmark exams set by universities. Other entrance requirements, for e.g. those relating to the Cambridge A-level system, have not been considered for this study.

The National Senior Certificate (NSC) exams are administered by the Department of Basic Education, and verified by the Quality Assurance Council, Umalusi. The NSC is a high school diploma and is the main school-leaving certificate in South Africa, and is commonly known as the matriculation (matric) certificate, as grade 12 is the matriculation grade. In Grade 12, learners study at least seven subjects - four compulsory and at

least three electives. The NSC is a group certificate and records an aggregate mark, with the official pass grade requirement of 30%. Results in the NSC exam are indicated in terms of levels, which are used by universities to determine an entrance requirement benchmark. Only a small proportion of candidates score an 'A' in any subject (from as little as 2% to a maximum of about 10% in subjects taken by highly select groups.) A further 8 – 15% are likely to obtain a 'B' and about 20 – 25% achieve a 'C' grade. The level system is divided as follows<sup>1</sup>:

- Level 7: 80 - 100% (Outstanding achievement)
- Level 6: 70 - 79% (Meritorious achievement)
- Level 5: 60 - 69% (Substantial achievement)
- Level 4: 50 - 59% (Moderate achievement)
- Level 3: 40 - 49% (Adequate achievement)
- Level 2: 30 - 39% (Elementary achievement)
- Level 1: 0 - 29% (Not achieved - Fail)

In addition to minimum grades required in each subject, universities either set their own entrance tests and/or use the National Benchmark Tests (NBT). To study for a bachelor's degree at a South African university requires that the applicant has at least an NSC endorsed by Umalusi, with a pass of 30% in the chosen university's language of learning and teaching, as well as a level 4 or higher in the a prescribed list of designated subjects. This is also referred to as the NSC with Bachelor's Degree admission. The mark obtained for each subject is allocated the numerical value associated with that level. For example, a mark of 55% falls within the level 4 band, and is therefore given a numerical value of four. University admission requirements that stipulates a minimum of 30 NSC points imply four subjects at level 4 (4x4=16), plus three subjects at level 5 (5x3=15), resulting in an aggregated total of 31 (16+15), or any similar combination. Additional requirements may include a minimum mark for mathematics, science and/or any other subject.

The entrance requirements for the five selected accredited programmes are:

<b>Institution</b>	<b>Entrance requirements</b>
A	Admission minimum of 32 NSC points, including Level 5 Mathematics, Level 4 English, Level 4 Life Orientation
B	NSC 30 and Mathematics level 5 (60-69%) Grade 12 Accounting is a recommendation, but not a prerequisite.
C	NSC with Bachelor's Degree admission, with English at Level 5 and Mathematics at Level 5
D	Points score of no less than 30, with English at least level 4, Another language at level 3, Mathematics at least level 5, or Accounting level 5 and Maths level 4
E	Points score of 38, with English, Afrikaans or isiXhosa - at least level 3, and Maths at least level 5

The entrance requirements listed are for the accredited accounting 'main stream' programmes, which means that similar programmes that are spread over four undergraduate years, or classified as Academic Development (AD) programmes, are not included. The variation in the entrance requirements listed above indicates a broad spread of performance requirements at entry level at each institution even though all five

<sup>1</sup> Refer to Department of Basic Education <http://www.education.gov.za/> and Umalusi <http://www.umalusi.org.za/>

programmes are accredited by SAICA. There is a significant difference in a candidate with a NSC points score of 38 (Institution E) compared to a score of 30 (Institution B).

A further interesting observation from the entrance requirements is the emphasis on Mathematics, opposed to the much lower requirements for Languages, and the statement that Accounting is not a pre-requisite. Business degrees in general, and Accounting degrees specifically, require strong numeracy skills. Financial management, budgeting and costing formula are some of the areas that require the ability to convert a problem into a mathematical formula, to perform analytical evaluations and to solve problems. The lesser emphasis on Languages creates the false impression that reading and writing skills are not considered important. However, research has shown that students with English as second language often struggle with reading (for example case studies) and writing (Scott & Yeld, 2007). The indication that Accounting as a school (or matric) subject is not a prerequisite, bears evidence of the perceived low standard of Accounting education at school, and the fact that most universities use first year Accounting courses to re-teach basic bookkeeping and Accounting principles.

In summary, there are no consistent entrance requirements for the five programmes investigated. The significant difference in the spread of the entrance requirements illuminates the perception that such variances in an input indicator are a proxy of quality.

## 6.2 How are these programmes structured?

The programmes at the selected institutions have been designed and developed over time, based on many aspects such as the SAICA Competency Framework, resources available, entrance requirements, prior knowledge of students, etc. At some institutions the curriculum has been revised extensively, for example those institutions that have been subjected to restructures or reorganisation as a result of the mergers of higher education institutions. Two of the institutions selected for this study have experienced major restructuring, and it is noticeable that the curriculum of these institutions are more comprehensively described and articulated compared to the other three institutions that have experienced a much smaller restructure, if at all.

The programmes of the five selected institutions are similar in that they are designed and offered as full time (i.e. contact mode) three year undergraduate programmes plus one year of postgraduate programme. However, the sequencing and pacing within each of these five programmes are vastly different, including the number of courses or modules that students are required to complete for graduation. This implies that these programmes have very different sequencing and pacing, however, all five programmes meet the SAICA accreditation criteria. The focus of this study is on the undergraduate programmes, which are required to meet the following HEQSF level 7 requirements:

*Table 1: Level Descriptors for the South African National Qualifications Framework<sup>2</sup> (HEQSF) Level 7*

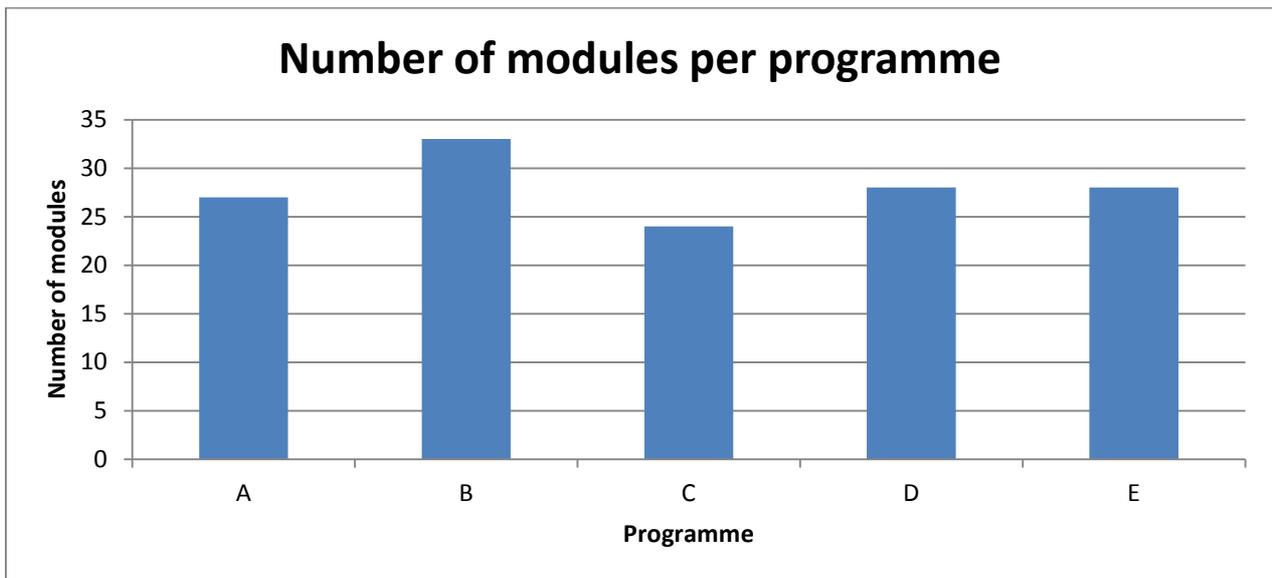
<p><b>NQF Level Seven</b></p> <p>a. Scope of knowledge, in respect of which a learner is able to demonstrate integrated knowledge of the central areas of one or more fields, disciplines or practices, including an understanding of and the ability to apply and evaluate the key terms, concepts, facts, principles, rules and theories of that field, discipline or practice; and detailed knowledge of an area or areas of specialisation and how that knowledge relates to other fields, disciplines or practices.</p>
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<sup>2</sup> South African Qualifications Authority (SAQA). Compiled by Directorate: Registration and Recognition and distributed by the Directorate: Strategic Support, SAQA. Publication date: November 2012 ISBN: 978-0-9869808-9-3 Postnet Suite 248 Private Bag X06 Waterkloof 0145

- b. Knowledge literacy, in respect of which a learner is able to demonstrate an understanding of knowledge as contested and the ability to evaluate types of knowledge and explanations typical within the area of study or practice.
- c. Method and procedure, in respect of which a learner is able to demonstrate an understanding of a range of methods of enquiry in a field, discipline or practice, and their suitability to specific investigations; and the ability to select and apply a range of methods to resolve problems or introduce change within a practice.
- d. Problem solving, in respect of which a learner is able to demonstrate the ability to identify, analyse, evaluate, critically reflect on and address complex problems, applying evidence-based solutions and theory-driven arguments.
- e. Ethics and professional practice, in respect of which a learner is able to demonstrate the ability to take decisions and act ethically and professionally, and the ability to justify those decisions and actions drawing on appropriate ethical values and approaches within a supported environment.
- f. Accessing, processing and managing information, in respect of which a learner is able to demonstrate the ability to develop appropriate processes of information gathering for a given context or use; and the ability to independently validate the sources of information and evaluate and manage the information.
- g. Producing and communicating information, in respect of which a learner is able to demonstrate the ability to develop and communicate his or her ideas and opinions in well-formed arguments, using appropriate academic, professional, or occupational discourse.
- h. Context and systems, in respect of which a learner is able to demonstrate the ability to manage processes in unfamiliar and variable contexts, recognising that problem solving is context and system bound, and does not occur in isolation.
- i. Management of learning, in respect of which a learner is able to demonstrate the ability to identify, evaluate and address his or her learning needs in a self-directed manner, and to facilitate collaborative learning processes.
- j. Accountability, in respect of which a learner is able to demonstrate the ability to take full responsibility for his or her work, decision-making and use of resources, and limited accountability for the decisions and actions of others in varied or ill-defined contexts.

All of the selected accredited programmes are situated at the HEQSF level 7 for the three-year undergraduate programme, and at HEQSF level 8 for the postgraduate or honours programmes. SAICA accredits the CTA (postgraduate programme) that includes the accreditation for the 'whole' programme, i.e. undergraduate and postgraduate programmes. At some of the institutions the curriculum is 'undergraduate heavy' which implies that more of the required curriculum is included in the undergraduate modules; while, at other institutions the undergraduate programme is considered 'standard', with the postgraduate modules containing knowledge that is considered high in volume and complexity. This is evident by the spread in the number of compulsory course between the programmes as illustrated in Graph 1 below. For example Institution C's programme includes 24 modules (which is equal to 4 modules per semester, for 6 semesters over 3 years), while Institution B's programme includes 33 modules (which is equal to 5 to 6 modules per semester, spread over the 6 semesters or 3 years). First year students at Institution B are required to enrol for 2 more modules per semester, compared to students at Institution C. It is not clear what the workload and/or lecture programmes are for the individual modules at each of these institutions, however, if each additional module requires at least one test and one exam to be written per semester, the result is that students at Institution B have 18 more assessments than students at Institution C over 3 years. The impact on resources relating to the administration and assessment of additional modules may be significant.

The following graph illustrates the number of modules required to be completed for each programme:



Graph 1: Number of modules per programme, for each of the respective institutions

The information available on the websites of the respective institutions does not provide sufficient information for all programmes to compare the knowledge content included in each module, and thus in each programme.

### 6.3 What counts – which study areas are given the most weighting/time?

The SAICA competency framework summarises the competencies (broad range of knowledge, skills and attributes) of a CA(SA) at entry point to the profession (SAICA, 2014). The competency framework provides guidance for academic programmes which prepare students for SAICA's ITC and includes competency areas, levels of proficiency for the competencies, and a knowledge list and identifies the following strategic competencies, in addition to pervasive qualities and skills:

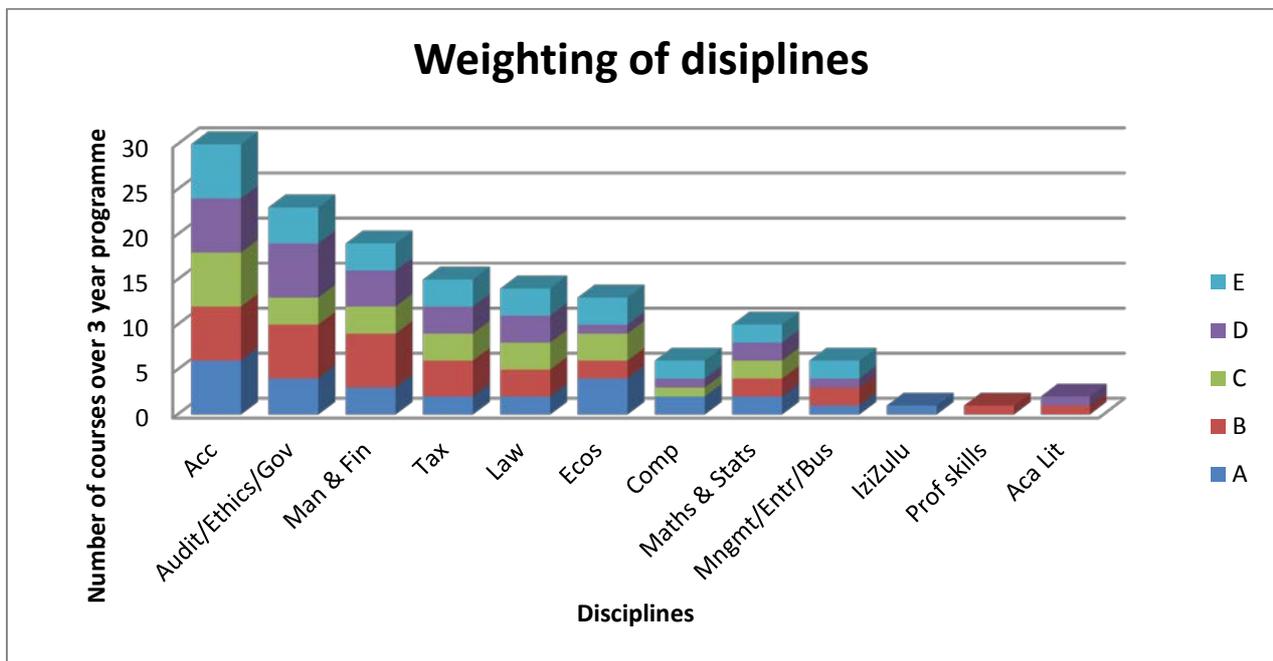
- Strategy, Risk Management and Governance
- Accounting and External Reporting
- Auditing and Assurance
- Financial Management
- Management Decision Making and Control
- Taxation

Based on these competencies, as well as considering the broader, foundation courses (often referred to as 'support courses'), the curricula of the five B Com degree programmes are analysed based on the allocation of courses to the following main disciplines (subject fields):

- Accounting (also referred to as Financial Accounting, or Financial Reporting)
- Auditing & Governance
- Management Accounting & Financial Management
- Taxation
- Law (Companies Act & Business Law)

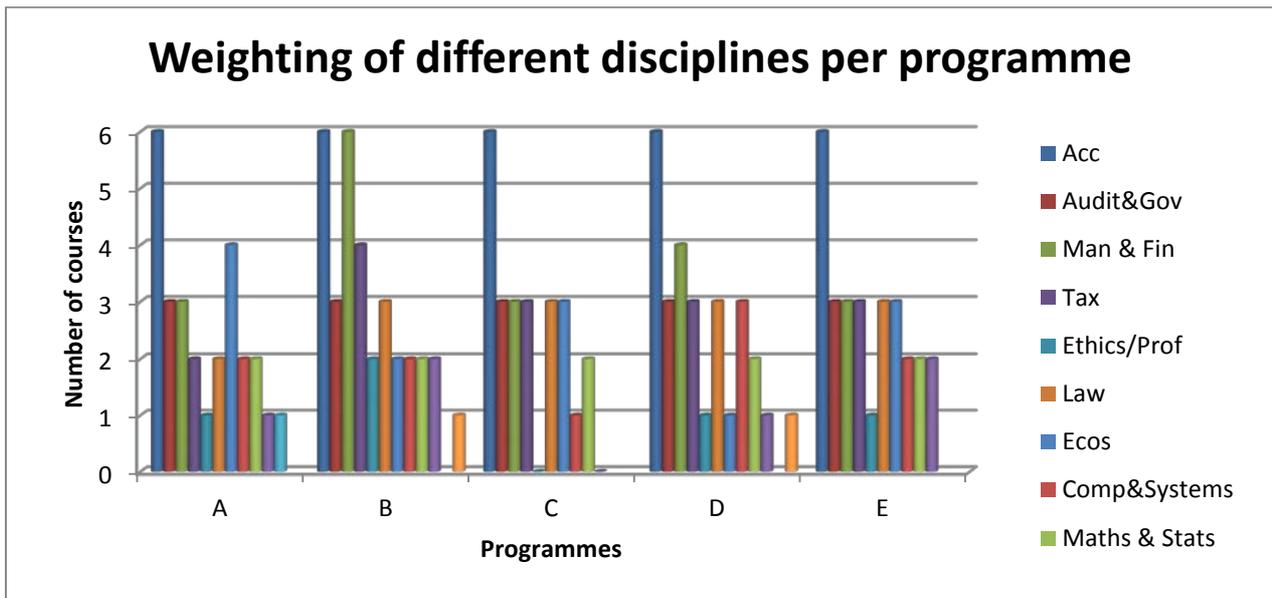
- Economics
- Computers & Information Systems
- Mathematics & Statistics
- Ethics & Professional Skills
- Management & Business Studies

An analysis of the weighting (see Graph 2 below), based on total time allocated within each programme of each of these disciplines, indicates that the main emphasis is on one discipline, namely Accounting, with a module included in each semester of the three undergraduate years. The weighting allocated to some of the other disciplines, such as Management Accounting and Financial Management varies significantly, where Institution B allocates an equal amount of time to Management Accounting and Financial Management and Accounting, while Institutions A, C and E allocates half of the amount of time when compared to Accounting.



Graph 2: Weighting of disciplines, combined for all five institutions

The same information above is organised per individual discipline, thus illustrating (graph 3 below) the allocation of time over the 3-year undergraduate programme between the main disciplines.



Graph 3: Weighting of the different disciplines per programme, over three undergraduate years

There are slight variances between the five institutions on the weighting of Taxation. In the ITC exam the major courses, Accounting, Management Accounting and Financial Management, Auditing and Governance, and Taxation, usually have an equal weighting.

The discipline of Auditing and Governance builds on knowledge acquired in Computers and Information Systems (newer disciplines), which is not always apparent when the curriculum is viewed independently. Institution B seems to have combined computer knowledge and applications with Auditing, for example, a second year second semester course with the title Auditing: Applications and Computer Auditing. Similarly, this institution also combined law and auditing contents in the third year Auditing course: Audit process- and Company Law applications. Making such combinations demonstrates how the curriculum is used to support the integration of knowledge.

#### 6.4 What is unique, and what is missing?

Ethics and professional skills are study areas and competencies that were more recently included in the SAICA Competency Framework. Some universities have created new courses for Ethics and Professionalism, while others may have included these competencies and outcomes within existing courses. For example, Institution C does not identify Ethics or Professional Skills as separate courses, however, it is unlikely that its programme will be accredited by SAICA if these competencies are not covered somewhere in one of the other courses, for example in Auditing & Governance.

Only one (Institution A) of the five institutions has included a language, basic IziZulu, as an optional semester course in the second year. This course is a requirement for students for whom IziZulu is not their home language. Home language IziZulu students elect special topics in Business Law. The recent calls for transformation of the curriculum may see more institutions include traditional languages (based on the region) in the curriculum. Two institutions have Academic Literacy as an additional course in the first year. The other institutions' programmes retained the 'traditional' format that has been used for several years for the B Com (Accounting) qualification. The assumption is that content has been added within the existing courses, with little consideration of the impact on the overall programme.

It is noticeable that none of the institutions have provided evidence of considerations of content for a more localised curriculum that is relevant to the developing economy of South Africa. These include aspects such as a focus on accountancy for small and medium-sized entities, public sector accounting and local finance, and pervasive skills such as social responsiveness and responsible citizenship, to name a few. The issue of a separate accounting standard for small and medium-sized entities ('IFRS for SMEs') in 1999 and a revised version in 2016, created a broader awareness of the recording and reporting needs of smaller, entrepreneurial entities. A basic knowledge of IFRS for SMEs is required in accordance with the SAICA competency framework, but the extent to which this is included in the respective curricula is not clear. In some programmes it may only be covered in a superficial way in some accounting courses, without any further considerations with regards to issues associated with strategy, risks, controls, funding, and so forth.

Given the fact that accounting students will become the future decision makers and advisors to business, it is crucial that the concepts of sustainability, environmental, social and governance factors, as well as responsible corporate citizenship are included in the curriculum. In their study of the extent to which sustainability is covered in accounting education, Marx and Van der Watt (2013) identified that the issue of sustainability in accounting education is a rather new theme and academics are still exploring how to incorporate it into their curricula and the best ways of teaching it. Through the use of questionnaires to heads of departments (HODs) at SAICA accredited universities, Marx and Van der Watt (2013) concluded that adequate integration of sustainability into academic programmes has not yet been achieved, although it appears to be reasonably effectively incorporated into some or most of the subject fields at postgraduate level.

Such observations are not possible through the external review that is the methodology of this project; however, the findings of the study done by Marx and Van der Watt (2013) are relevant as it concludes that *"the situation at undergraduate level appears to be worse, and it is evident that significant work in this regard still remains to be done. Sustainability was found to be best understood in the subject of Strategy, Risk Management and Governance, and least understood in Taxation. Similar to the findings of the literature study it was found that majority of respondents believe that barriers do exist to the incorporation of sustainability into accounting education. This is because sustainability aspects are seen as peripheral, as opposed to core, and curriculum overload was identified as the most serious factor and the reluctance of lecturers to change the smallest. It is encouraging that most of the respondents have made changes to the learning environment to cultivate a new learning culture which stimulates creative thinking and lifelong learning"* (Marx and Van der Watt, 2013, p78).

#### 6.5 Scaffolding and prior knowledge

Hesketh (2011) calls for support or 'scaffolding' of learning, indicating that a supportive learning environment; well-designed, incrementally challenging tasks; appropriate resources like interesting, relevant and informative readings; and formative assessment through which students' levels of understandings and competencies, or lack thereof, are demonstrated and addressed throughout the educational process. It is not possible to identify whether such a supportive learning environment exists in the respective curricula investigated, as access to such information will only be possible through an in depth investigation of the detailed content within each course and the overall programmes.

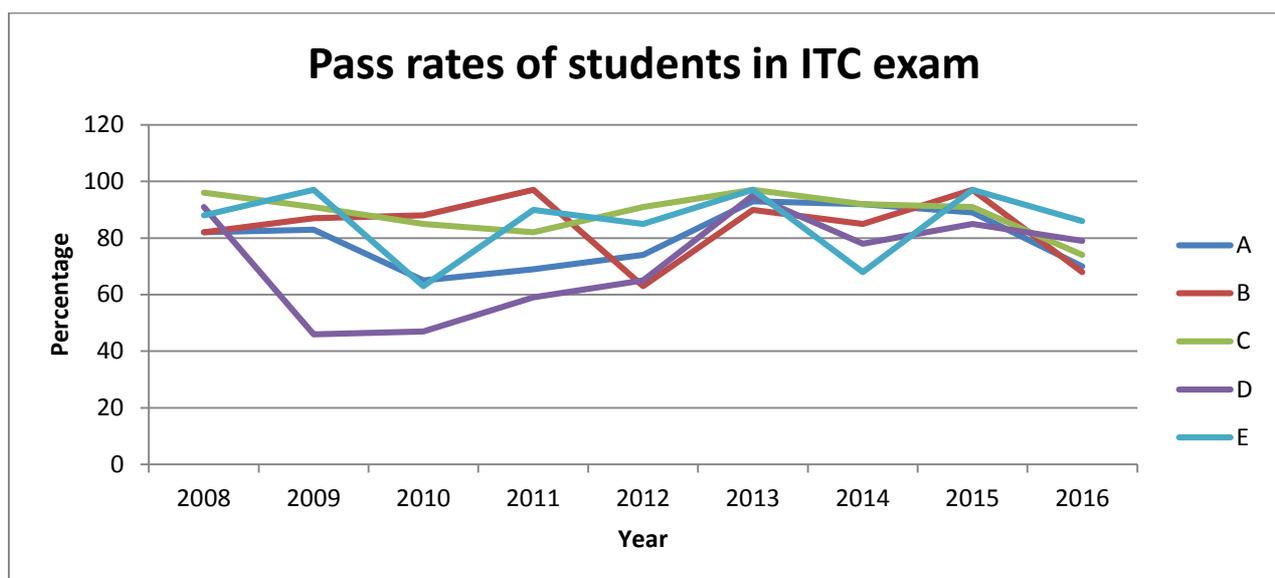
The curriculum and teaching styles at the different institutions vary with regards to the level of integration for undergraduate and postgraduate modules. At some institutions the undergraduate modules are 'isolated', which implies that knowledge is not seen as 'cumulative', for example that the costing of inventory

manufactured has implications for accounting, auditing, and management decisions relating to resources, risks and profitability, however, these aspects are all covered independently, which result in students not being able to make the connections. The result is that knowledge covered in module 1A will not be assessed again in module 1B. Extending the theoretical work of Bernstein, Maton (2009) identified that an ‘authentic learning environment’ in professional education can constrain cumulative learning, as students’ understandings often struggle to reach beyond the specific context. He argues that one basis for such segmented learning lies in a mismatch between the aim of enabling students to acquire higher-order principles of knowledge and their means, which focus on knowers’ dispositions rather than explicitly articulating these principles of knowledge (Maton, 2009). The design and development of the curriculum should facilitate vertical and horizontal integration.

In a study by Visser, McChlery and Vreken (2006) of the different teaching styles compared to the learning styles of students, it was found that accounting educators adopt a balanced teaching approach in order for all learning objectives to be met. This implies an adoption of a mix of teaching methodologies, thus realising that different methodologies stimulate different learning styles at the same time (for example, case studies may be useful for sensing students and they may also provide deeper learning through a holistic approach, but group work often stimulates both reflection and action). Educators offer teaching that matches what the students have indicated to be their preferred learning styles (Visser, McChlery & Vreken, 2006). The learning environments and teaching styles at play at the different universities are not visible through the mapping of the respective curricula.

#### 6.6 Performance of alumni students in ITC exam

The results of the respective institutions’ alumni in the ITC exam were obtained from the SAICA website, and analysed. There is no evidence of any correlation between the respective programmes and the performance of the students in the external exams. The percentage of students who passed the ITC in the first sitting (i.e. excluding repeat candidates) varied significantly from 46% to 97% per institution, with the national average for the past nine years at 79%.



According to Van der Schyf (2008) it is common knowledge that alumni’s performance in these exams determines the prestige of a programme. The amount of subventions that are allocated to a university by SAICA depends largely on the performance of its alumni in this exam. Institutions fear that poor performance

in the ITC will lead to lower student numbers, a lack of support from the profession, and reduced subvention funding (Venter & De Villiers, 2013). The result is that these factors make the performance of alumni in the ITC exam a 'numbers game'.

## **7. Conclusion:**

The results of the investigation provide a better understanding of the current curricula structures; identify differences such as entrance requirements and extra, unique courses; the sequence and ordering of the courses within the programmes; and specific disciplines that have a stronger emphasis/weighting. Gaps are identified in the current curricula (what is missing), however, it is difficult to identify any areas for de-cluttering (what is no longer relevant) without a detailed investigation of the contents within each course. None of the institutions have provided evidence of considerations of content for a more localised curriculum that is relevant to the developing economy of South Africa. These include aspects such as a focus on accountancy for small and medium-sized entities, microeconomics and local finance, and pervasive skills such as social responsiveness and responsible citizenship, to name a few.

The study finds that the current curriculum is strongly classified by the accounting profession and strongly framed by accounting educators. The analysis highlights the density of the curriculum, the strong control by the profession on the selection of content (what is taught) and the prescriptive structure of the curriculum regarding the sequence of courses, pre-requisites and outcomes. The assumptions around the relevance of what is included in an already overloaded curriculum are considered against the calls for meeting the educational needs of the local economy. Further studies include a comprehensive analysis of similar degree structures and accredited programmes at other institutions, nationally and internationally.

## **8. Contribution of this project**

SAICA has recently launched the AGA (SA) designation which has as one of its criteria the completion of an accredited B Com degree. Discussions with the Project Director for Education at SAICA pointed to the need to identify the minimum design criteria for such a degree, including alignment with the Competency Framework. This may result in a re-look at the curriculum offerings at some institutions, as well as a review of the competencies required for such a designation.

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