AFRICAN FEMALE STUDENTS' EXPERIENCES OF INTRODUCTORY ACCOUNTING MODULES AT UNIZULU

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DECLARATION

I, ANKUR RATNAM TEWARI, declare that:

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DEDICATION

This thesis is dedicated to my grandmother Ms.Mohini Devi Tewari.

ABSTRACT

Accounting is a male dominated profession historically. Females underperform and are thus dissuaded from taking up this profession. It is hence the need of the hour to understand the educational psychology of female accounting students in higher education. The current study is an attempt to understand this phenomenon and to explore this academic underperformance at UNIZULU.

Both qualitative and quantitative methods were used to analyse the data. Primary data were collected from student surveys while secondary data were obtained from the Faculty of Commerce, Administration, and Law (FCAL). Both Likert scale and open-ended questionnaires were used to elicit responses of students. The underperformance of female students was tested with the other help of regression analysis using data supplied from FCAL.

Of the various factors affecting underperformance of female students, the three stand-alone causes were: (1) poor command of English language, (2) poor command of Mathematics, and (3) lack of good female role models. In terms of experiences, most African female students felt that they were supported by the lecturers; lecturers were also motivators besides teachers; time management and discipline skills were needed to do well and pass the courses and the presence of female lectures provided impetus to work hard to African female students.

On an average, female students underperformed by 1 to 6 percent, compared to male counterparts.

The study suggests the following policy recommendations: 1.) A programme of mentorship or supplemental instruction (peer learning) is considered essential for improving subject-related and pervasive (communication and time management) skills of the students; 2.) Additional courses on English and Mathematics need to be added to improve these basic skills of the students; 3.) Enrolment of female students be increased in accounting as per the National Plan for Higher Education, South Africa (Ministry of Education, 2001); and, 4.) An increasing gender sensitive and empowerment role is to be played by the university.

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LIST OF ABBREVIATIONS

ANC	African National Congress
ANOVA	Analysis of Variance
CA	Chartered Accountant
CIMA	Chartered Institute of Management Accounting
CNE	Christian National Education
CPA	Certified Public Accountant
DOE	Department of Education
FCAL	Faculty of Commerce, Administration and Law
GETT	Gender Equity Task Team
HSBC	Hong Kong Shangai Banking Corporation
IPS	Interior Posterior Lobe
MDG	Millennium Development Goals
NCHE	National Commission of Higher Education
NEET	Not in Education, Employment or Training
NLP	Neuro-Linguistic Programming
SADTU	South African Democratic Teachers Union
SAICA	South African Institute of Chartered Accountants
UNIZULU	University of Zululand

CHAPTER 1

INTRODUCTION

1.1 PROBLEM STATEMENT

Accounting is a male dominated profession traditionally. Relatively larger numbers of males are enrolled in accounting degrees across the world. This has been changing over the past few years with more females enrolling in accounting courses at universities globally. In the South African context, more African females are qualifying to become accountants after 1994 (Masasi, 2012). This is a good sign for gender equality as the profession can become more gender representative. Females bring with them compassion and greater emotional intelligence to the workplace than males (Coleman, 2010).

Accounting is perceived to be a masculine subject associated with masculine traits such as completion, accuracy, and mastery of numbers and mathematics. These traits were not seen to be feminine and not as valuable for females in the past (Spall, 2012). Males score better grades than females in these subjects and are more likely to become managers and earn more money than females (Spall, 2012).Males exhibit less anxiety as compared to females when doing accounting at university and are more confident in dealing with business and numbers; they are seen to be more assertive and competitive (Spall, 2012).

The post-1994 period in the country saw a sea change in handling the gender discrimination in the country. A Gender Equity Task Team (GETT) was created and the team recommended equal access to educational facilities without gender discrimination (Unterhalter, 2011). The South African government also introduced many interventions from schooling to the university education. The Thuthuka programme promoted female enrolment and participation of African females in a country during the past 10 years (Unterhalter, 2011). It

is hence very important to understand the challenges that females, specifically African females, face in proceeding to accounting education in the country. Considering the total population of South Africa, black women are severely underrepresented in South Africa's CA population. Of the total CA's registered in South Africa, only 20 percent are non-white (African, coloured, Indian). Black women CA's only make 8.7 percent of the total (African Black CA's make up only 7.2 percent of the total). The accounting profession in general dominates the boards of the 200 largest companies listed on the Johannesburg Stock Exchange (JSE); 30 percent of CEOs, 90 percent of financial directors and 35 percent of board directorships are Chartered Accountants (CA's) (Symanowitz, 2014). CA's thus do play an important responsible leadership role in the business. The African Women Chartered Accountants (AWCA), a voluntary organization, is trying to increase the number of women in CA's in South Africa. They follow a three-pronged approach which involves identifying and developing young girls to become CA's, training young girls for the profession and developing leadership qualities for African female CA's to take up leadership positions in the corporate world (Symanowitz, 2014). In 2002 as per AWCA, there were only 407 black CA's in SA which increased to 3445 in 2014 (Symanowitz, 2014). In 2014, out of 1000 qualified Black CA's, some 665 were black female CA's (Symanowitz, 2014). The number of female CTA (Certificate in Theory of Accounting) students as a percent of total enrolment increased from 28 percent in 2003 to 50 percent in 2011 (Verduyn,2015). In brief, females are not equal partners in the choice of career as CAs in South Africa for various reasons. Although after 1994, significant gains have been made in this regards, a lot is yet to be done to bring about gender equity in this profession.

1.2 NEED FOR AND SIGNIFICANCE OF THE STUDY

Despite the extensive literature on the academic performance of female accounting students in developed countries, there is a paucity of qualitative and empirical studies in developing countries including South Africa. Masasi (2012) and others such as Okafor and Egbon (2011) are a few scholars who have written and researched on academic performance and experiences of African females in accounting in African countries such as Tanzania and Nigeria, respectively. The present study will add extra evidence from South Africa.

Understanding the educational psychology of female accounting students will also help higher education curriculum experts to design gender-sensitive accounting curriculum in South Africa. This necessitates the study of performance behaviour of female accounting students and an understanding of their challenges and experiences in doing the accounting curriculum at the universities.

An understanding of female underperformance in accounting will also make the research more reflexive. This will add to our overall understanding of paucity of research in this area. The current study will throw light on this aspect of the problem and will help build women-friendly educational policies.

The overwhelming significance of this study lies in explaining the challenges that education system faces in educating an African female towards a CA degree. In that sense, the study looks at some practical suggestions and trying to find the causes of academic underperformance and demotivation of African female students. An understanding of these factors in the classroom will provide a plethora of information to the planners in the universities and other national bodies in higher education. The planners in these organisations can use this information and appropriate academic climate for the African female students who wish to choose CA as a career.

A completion of this study also will contribute to the knowledge of higher education sector and this will induce more research in this area and this is a step in the right direction. This is an unique research study on African female experiences and challenges in accounting modules at UNIZULU. The study will also throw light on the policy and procedures which will motivate African female students to become CA's and increase their participation in the business economy. This will increase awareness among intellectuals, policy makers, and educational researchers about the challenges that African female students face when choosing CA as a career. This would, in turn, help African females be better educated about the CA career.

1.3 RESEARCH QUESTIONS

Raising the workforce of African female CA's is a formidable challenge. From the foregoing discussion, it is necessary to understand the causes of underrepresentation of African females in the accounting profession. Researchers can develop and initiate policies to increase presence of African females in the accounting profession. Some interesting researchable questions in this context are as below:

- Why there are very few African female students who choose to go to university level accounting modules?
- Of the few who choose to go to the accounting profession, one would like to understand what challenges they face and what sort of academic experiences they endure?
- Do these female students perform worse than male students in accounting modules?
- What are the problems and initiatives be taken to redress the problem of underrepresentation in accounting modules at the university?

1.4 OBJECTIVES

The major aim of the study is to describe and assess the academic challenges of African female students pursuing accounting as a career. Also at the same time, it is to examine the reasons for underperformance in accounting and review the set of policies which are used to counter them. The more specific objectives are as follows: (1) to assess and describe the reasons for poor academic performance of females in accounting modules/courses in general and at UNIZULU; 2) to discuss and explore the academic experiences and challenges of African female accounting students in general and at UNIZULU; 3) to test the underperformance of African female accounting students compared to the male counterpart in first year accounting module at UNIZULU. 4) to recommend policies and initiatives that will improve the performance of African female students in accounting in general and at UNIZULU.

1.5 METHODOLOGY AND DATA

Both qualitative and quantitative methods are used in this study. The qualitative methods consist of surveys, reviews of literature and the discussion-based analysis. The quantitative techniques included multiple regression analysis. The study made use of both primary and secondary data. Primary data are collected from student through the administration of survey questionnaires while secondary data were obtained from the Faculty with the permission from the Dean, Faculty of Commerce, Administration and Law (FCAL). The survey questionnaires were administered in July-August 2014 among the first year African female students at University of Zululand. Secondary data were supplied by the Information Communication Technology Department of UNIZULU.

1.6 SCOPE AND LIMITATIONS

As discussed above, the focus of the study is on the first year African female students at the UNIZULU. The study is based on non-probability, convenient and purposive samples of students at the campus. The study faced some constraints with respect to the collection of primary data. In regard to secondary data, the researcher experienced constraints in terms of availability of data as all required data was not available in the ITS system of the UNIZULU.

1.7 DEFINITIONS

A summary of key terms used in the study are defined below:

Purposive Sampling – it occurs when a researcher chooses specific people within the population to use for a particular study or research project to concentrate on people with particular characteristics who will better be able to assist with relevant research.

Ethics – a branch of philosophy that involves systematizing, defending and recommending concepts of right and wrong conduct.

Qualitative – a method of inquiry employed in many academic disciplines.

Quantitative – it is the systematic empirical investigation of observable phenomena through statistical, mathematical and computational techniques.

Accounting – it is the measurement, processing and communication of financial information about economic entities.

Regression Analysis– it is a statistical process for estimating the relationships among variables. It includes many techniques for modelling and analysing several variables when the focus is on the relationship between a dependent variable and one or more independent variables. More specifically, regression analysis estimates the conditional expectation of the

dependent variables, which is the average value of the dependent variable when the independent variables are fixed.

Likert Scale – it is a psychometric scale commonly involved in research employing questionnaires. It is a method of assigning quantitative value to qualitative data and this is done by assigning a numerical value to each potential choice.

Open-Ended Questionnaire – it is an unstructured set of questions in which possible answers are not suggested and the respondent answers it in his or her own words. Such questions begin with a how, what, when, where and why.

Education Policy – education policy are the principles and government policy making in educational spheres as well as the collection of laws and rules that govern the operation of educational systems.

Level of Significance – The significance level, also denoted as alpha or α, is the probability of rejecting the null hypothesis when it is true. For example, a significance level of 0.05 indicates a 5 percent risk of concluding that a difference exists when there is no actual difference.

1.8 OUTLINE

The study is organized into five Chapters. Chapter 2 reviews existing literature, while Chapter 3 discusses research methods of the study. Analysis of results is provided in Chapter 4. Chapter 5 provides a summary of findings, major conclusions, and recommendations.

CHAPTER 2

LITERATURE REVIEW

This chapter is devoted to the discussion of the review of theoretical frameworks and empirical literature in accordance with the objective one of assessing and analysing the reasons for the poor academic performance of female accounting students in general. In addition, the Chapter also provides other reviews of literature with respect to other relevant issues to current study. The discussion is arranged under six sections. Section 1 covers the socio-cultural and neuro-linguistic programming theories to address the theoretical basis for explaining under-representation of African females in accounting. Section 2 describes the academic problems faced by female accounting students in general. Section 3 discusses the evolution of accounting curriculum in South Africa since 1994. In Section 4, instructional styles of accounting lecturers are discussed. Policy initiatives undertaken in the post-1994 period to improve the performance of female accounting students are explained in Section 5. The summary is described in Section 6.

2.1 LEARNING THEORIES

The theoretical foundation of the current research is laid on the basis of two theories of learning: socio-cultural and neuro-linguistic programming. A brief review of each theory is delineated here.

2.1.1 Sociocultural Learning Theory

The socio-cultural theory is often based on the concepts of hegemony. It is derived from hegemon, literally meaning leader. This signifies some combination of authority, leadership and domination. In the context of this study, the group which is dominant and possesses authority and leadership are males and the subordinate group are females. Males dictate

social norms and rules and females are expected to follow them. Women are encouraged to follow caring careers such as reception and teaching.

This theory states that males and females are socialized differently. Males are given more freedom to think for themselves and pursue any career they desire in the society. On the other hand, women are taught to be subservient and dependent on men for their happiness and wellbeing (Lander, 2014). This is one of the reasons for men are forced to enter careers that are financially rewarding such as accounting, medicine, and engineering. It is not incidental that men choose mathematics, science and accounting over other subjects (Lander, 2014).

The socio-cultural theory is defined by post-modernism. Postmodernism is the economic or cultural state or condition of western society which is said to exist after modernity. Some schools of thought hold that modernity ended in the late 20th century – 1980's or early 1990's. The idea of the post-modern condition is sometimes characterised as a culture stripped of its capacity to function in any linear or autonomous state as opposed to the progressive. In this regard, Grimsci's theory of cultural hegemony (a post-modern thought) explains that capitalists promote a culture of their own which sets a new process of socialization in the country. This process of socialization of learning norms (females are dissuaded by society to undertake accounting courses) dictates the learning behaviour of individuals.

This sociocultural theory provides the reasons for poor female academic performance in terms of social characteristics such as socialization of females, impact of parents and schools. It highlights the cultural reasons behind the poor female academic performance in accounting. It may be possible that females are discouraged from doing accounting as they may see it as a male-oriented career. This is due to parental and societal expectations of female students being homemakers (Spall, 2012). The teachers' attitude also matters in

explaining the reasons for the poor academic performance of female students in accounting (Ansari and Bugden, 2010).

This affects female students negatively and they have a low sense of self-esteem which causes them to drop out of certain courses such as accounting. Teachers have an important role to play in the child's psychological and social well-being (Vogel et al, 2013b). Children feel empowered and self-actualized when they have caring teachers so they can achieve their dreams (Vogel et al, 2013b). This is true for female students who need extra nurturing and support from female teachers to improve their academic performance in the accounting discipline.

2.1.2 Neuro-Linguistic Programming (NLP) Theory

Neuroscience deals with the investigation of neuronal mechanisms which explain the mental and emotional states of people (Singer, 2006). The neuro-linguistic programming is a special theory of neuroscience domain which is used to explain the innate preferences of people and learning capabilities in terms of the neuronal structure of the brain. The NLP theory states that the neurons and brain network play an important role in explaining learning behaviour. The neurons are responsible for memory, retention, and learning of new facts (Ansari, 2011).

The brain is divided into left and right hemispheres. Each of these hemispheres has a function; namely, the right is used for numbers and logical things while the left is used for language, emotional understanding, and connections between things, people, and facts (Vogel et al., 2015); furthermore, Vogel et al. (2013b) have identified several parts of the brain such as parietal and occipital lobes which affect academic performance of children in reading and mathematics. There were many studies done by Ansari and others on the brain structures involved in reading and mathematics (Matjejo et al., 2012; Vogel et al., 2013b; Ansari, 2011; Vogel et al., 2015).

The first study by Matjejo et al., (2012) looked at the neural foundations of arithmetic learning which are not well understood. Behavioural studies have revealed a relationship between symbolic number processing and individual differences in children's arithmetic performance. The study by Matjejo et al., (2012) investigated the relationship between children's brain activation during symbolic number comparison and individual differences in arithmetic fluency. A significant correlation was found between the neural ratio effect and accuracy of children's scores.

The study by Vogel et al., (2013a), which used brain imaging research primarily using comparison paradigms, has provided strong evidence demonstrating that the Interior Posterior Lobe (IPS) in the brain is a key region for processing both numerical and non-numerical magnitudes. These studies have suggested that there is both activation overlap and segregation in these brain regions involved in processing different dimensions of magnitude. In addition, the contrast between number and brightness estimation revealed that bilateral anterior regions of the IPS are directly involved with overlapping activation within right lateralized areas of the posterior IPS (Vogel, 2013a).

The study by Ansari (2011) focuses on the relationship between basic number processing and individual differences in mathematical achievement. He argues that certain connections in the IPS make it easier and better for men to do mathematics as compared to women. The study also found that men are more suited to Mathematics and women to reading. Mathematics is associated with the right parietal lobe and a highly activated complex makes academic success in this subject easier to come. Another study by Vogel et al. (2015) found that the surface area of acerebral lobe of the brain had an important role to play in arithmetic and reading scores of children. This is the second area of the brain that is important for mathematics and reading competency and fluency.

The neuroscience theory thus argues that differences in brain structure between males and females lead to different performances in mathematics and reading. Males perform better in mathematics while females do so in reading. Females battle with the subject because of biological structures in their brain. This difficulty in the subject is compounded by the fact that there are social factors such as the teaching style of the teacher, classroom environment, home environment, societal influence (including friends and family) all contribute to female anxiety when enrolling for accounting (Vogel, 2013b).

2.2 ACADEMIC PROBLEMS FACED BY FEMALES IN ACCOUNTING

As per socio-cultural learning theory, males and females are socialized differently and thus expected to behave differently in the real world. The subject of accounting requires good mathematical, analytical and language skills; poor mathematical skills of females dissuade them from enrolling in accounting degrees. Accounting is hence considered as a masculine discipline (Masasi, 2012).

Females have long suffered in the traditional masculine disciplines such as medicine, engineering, and accounting (Masasi, 2012). As per Masasi (2012), there are three reasons why females are underrepresented and underperform in accounting: 1) the lack of good female role models in accounting which contributes to poor representation in accounting; 2) poor knowledge and command of the English language, and3) poor mathematical skills. A brief discussion of these three factors is done below.

2.2.1 Lack of Good Female Role Models

There are very few female academics in science and accounting while there is a surplus in humanities and social sciences (Masasi, 2012). Most of the senior executives in accounting firms, especially the big four (KPMG, Grant, and Thorton, Price water House Coopers, Ernst

& Young), are men and there is a scarcity of women in the managerial aspects of the accounting profession. For example, in the US, women do makeup 44 percent of employees at Certified Public Accountancy (CPA) firms; however, the American Institute of Certified Public Accountants (AICPA) found that women are just 19 percent of partners and principals in CPA firms (Franzel, 2014). In South African context, things are improving steadily after 1994. South Africa is pioneer in appointing female to chair the boards and ranks fourth highest in the world in this context (Verduyn, 2015).

Many women feel that there is a glass ceiling in male-dominated professions and accounting is not really any different from many other historically male-dominated businesses (Symanowitz, 2014). American Institute of Chartered Public Accounting (AICPA) has found that women are underrepresented in accounting and are not progressing up the ranks as expected; women constituted about half of all accounting graduates at the entry level jobs but remain underrepresented at the partnership level and other leadership positions (AICPA, 2015). Women face gender inequality in accounting profession as they progress to higher managerial position (Sheridan et al., 2015).

The AICPA report also found that women make up a majority of part-time accounting professionals. This is due to many women leaving their jobs and becoming mothers which in turn affect their earnings negatively. A wage gap between male and female accounting professionals exists (Smithson et al., 2004). The gap occurs later rather than at entry level and is due to women's lack of access to informal organizational networks and discrimination based upon a perception that women will sacrifice their career aspirations in favour of their family obligations. Research has shown that flexible work schedules result in lower burnout and intended turnover (Almer and Kaplan, 2002). In this context, superiors' attitudes are very important in the willingness of women to adopt flexible working arrangements (Almer, Cohen and Single, 2003).

Masasi (2012) also reports that too few female role models cause greater problems in South African accounting higher education; female accounting lecturers can positively influence young women to become self-actualized professionals (Spall, 2012). Low participation rates are a major concern in higher education. The participation rates in higher education along racial lines are given in Table 2.1. The Table shows that a small proportion of African and Coloured enrol in higher education, unlike Indians and Whites. As a result, these two race groups are more prone to attrition when they enter universities. For example, the graduation rate for African students was about 12 percent as opposed to 41percent for white students (Fisher and Scott, 2011:8).

A small portion of the population attends higher education in South Africa. The participation rate in higher education in South Africa is lower than other regions. For example, the participation rate in South Africa is about 16 percent, 34 percent in Latin America, and 31 percent in East Africa and 60 percent in developed countries (Fisher and Scott, 2011:8). The low participation is attributed to the poor school system and high drop-out (attrition) rate (Spall, 2012). Consequently, a large body of young people with school- leaving qualifications or less needs an alternative post-secondary or post- basic education and training opportunities in the country.

A study by the Centre for Higher Education Transformation (CHET) (2009) provided the following breakdown of the young people: 1) A large majority of the youth were not in education, employment, and training (NEET) (2.8 million of 18-24 year old was not in education); 2) only about 750,000 of obtained a final school leaving certificate required further education and training.

Table2.1: Participation Rates (percent) in Higher Education, by Race, South Africa

Particulars	2004	2005	2006	2007	2008
African	12	13	12	12	13
Coloured	12	12	13	13	13
Indian	50	50	50	49	45
White	64	61	59	57	56

Source: Fisher and Scott (2011).

Based on the foregoing review, it is clear that a small proportion of African and coloured students enter the higher education and, in fact, they are a highly select group largely representing the top decile of their age cohort. The articulation gap (learners under-preparedness for higher education) is a serious constraint in order for promoting millions into the higher education (Fisher and Scott, 2011). The gap refers to a situation where high school graduates are not well prepared to handle a load of higher education in terms of difficulty of volume and content.

It is, therefore, essential to improve the quality of schooling, especially in mathematics and science. While average educational attainment has been rising for several decades and the attainment gap between races is declining, the school system has made little progress in cognitive achievement (Spall, 2012). This is especially of significance in the case of African females who wants to pursue a career in accounting at university.

South African schools perform consistently poorly in mathematics, science and reading with the average score of 302 in 2006; this was the lowest score among 41 countries (Spall, 2012). The current situation may be worsening. Evidence suggests that new national senior

certificate introduced from 2008 has led to decreased levels of performance in first-year science and mathematics courses (Masasi, 2012). A large number of pupils have low scores in subjects like mathematics and science which are important for admission to the university. The achievements in Mathematics and English in high school do affect the performance of students in accounting modules. It is hence very important to look at the student performance in these subjects at the high school level before being admitted to accounting discipline.

2.2.2 Poor Command of the English Language

English is considered to be an important language in the world today. English as language plays an important role in the accounting profession. A good command of English ensures success in academic and social circles (Masasi, 2012). Students battle with English and this leads to poor academic performance in accounting discipline (Okafor and Egbon, 2011). This affects especially the non-mother tongue pupils negatively. The studies by Muller (2011), Spall (2012), Okafor and Egbon (2011) show that students whose mother tongue is not English struggle in accounting as discussed below.

Muller (2011) reported that poor performance of candidates in Chartered Institute of Management Accounting Exams (CIMA) is due to the poor command of the English language. Examiners mark candidates down for spelling, grammar and poor sentence construction (Muller, 2011). Most of these examiners are from England and English is their mother tongue so the examiners are strict (Muller, 2011). Many of the candidates are from South Africa, Hong Kong, and India and these students perform worse than mother tongue students (Muller, 2011). The strong knowledge and awareness of grammar arehence essential to succeed in accounting discipline.

The study by Muller (2011) was based on the case study of the first year accounting student at the University of Stellenbosch. The study had an interesting finding in terms of race; for

example, Afrikaans-speaking students fared the worst in examinations as opposed to English speaking students (Muller, 2011). On the other hand, Spall (2012) argued that the bimodal nature of South African schooling causes poor academic results in reading, mathematics and literacy at primary school level, whereas, at the highschool level, it is the accounting and sciences that cause poor results.

The medium of instruction also plays a crucial role in the academic success of accounting students. English language plays an important role in the intellectual, cognitive and socio-psychological aspects of human brain development (Roos, 2009). Students who are schooled in English medium perform better in accounting degree programmes at the university and in professional examinations (Roos, 2009). Roos (2009) also reported that Afrikaans-speaking students performed worse than English-speaking students in accounting and economics courses at the University of Stellenbosch. Afrikaans speaking students also suffered badly in professional examinations such as CIMA (Roos, 2009). Rich white schools were the highest achieving type and the poor black schools were the worst achieving type (Spall, 2012).

In the formerly white schools, most of the students performed very well in reading and mathematics because their mother tongue was English, the only exception to this rule was Afrikaans speaking pupils who performed worse than other race groups (Spall, 2012). Many Afrikaans speaking students performed badly at the university because of the mother tongue medium of instruction in education (Spall, 2012). Afrikaans became the sole use in education and other sectors of the economy and this affected Afrikaners negatively in terms of international job opportunities and participation (Spall, 2012).

There is a mutually symbiotic relationship between English and Mathematics. There are five studies (Okafor and Egbon, 2011; Spall, 2012; Coleman, 2010; MacLean, 2010; Barton and Barton-Neville, 2003) which suggest that poor English language skills cause poor

performance in Mathematics too. Four of the above five studies sought evidence of English Additional Language (EAL) students' perception of their own understanding of English-Mathematical discourse. All the evidence indicated that students do not realise the extent of their difficulties. MacLean (2010) found that both general and technical English were factors in the problems experienced by EAL students. Furthermore, the study found that students battled with Mathematics due to problems with the English language.

Okafor and Egbon (2011) have discussed the disadvantages of being a non-mother tongue speaker of English at the university and its effects on the academic performance. They reported that mother-tongue students had the best performance whereas non-mother- tongue students had the worst performance. African students perform the worst in accounting because of their poor English skills (Okafor and Egbon, 2011). Also, students in the first world countries tend to fare better in accounting and commerce than students in the third world countries (Okafor and Egbon, 2011).

Masasi (2012) reported that, besides good English skills, one need personal attributes to succeed in the university. The study examined the relationship between variable personal attributes and overall academic performance at the Open University of Tanzania. There are a number of characteristics of students that can affect examination results, such as age, gender, availability of study time, first language, job, employment, marital status, children and relatives and so on. The age of the candidate plays an important role in the success at Certified Public Accounting (CPA) examination; gender was the next important factor with a huge advantage to males (Masasi, 2012). Furthermore, mature students who had children did better than those who were not parents (Masasi, 2012). Students those stayed with relatives did not perform well (Masasi, 2012). The study also found that mathematics had no significant direct association with students' overall students' academic performance; however, English language had an association with academic performance (Masasi, 2012).

There has been a decline in the number of accounting graduates, which may in part be caused by negative attitude and limited accurate knowledge about accountants (Masasi, 2012). The challenge for the National Board of Accountants and Auditors is to change this attitude and find new ways of promoting accounting career to the current generation tertiary students (Spall, 2012).

More specifically, the study provided evidence that the majority of students who responded would like to get high grades in these courses and they intended to take CPA examination (Spall, 2012). Another general conclusion of the study was that students with high prior knowledge end up earning higher grades in the university than students with low prior knowledge (Spall, 2012). Specifically, the study provided strong evidence that student performance and their grades in high school examinations are strong predictors for student performance at university (Spall, 2012).

2.2.3 Poor Mathematical Skills

The poor knowledge of mathematics leads to poor performance in the accounting at university (Spall, 2012). Mathematics is essential for most careers even in the business world. A good knowledge of mathematics opens up many careers in the business world including accounting. There are many career options open to many high school students who choose mathematics as a subject. They can pursue careers ranging from accounting, engineering, and medicine (Masasi, 2012).

Students who excelled in mathematics had the inclination to do well in accounting. Also, females experience greater anxiety than males in accounting courses (Masasi, 2012). This is why females underperform in accounting as they endure more stress and anxiety which leads to poor grades in the subject. Success in accounting is also related to gender; for example, a

large population of males in the class resulted in higher pass rate, work experience and employment also had a positive impact on academic performance of students (Masasi, 2012).

The major factor in determining the positive or negative effects of employment on students was grade point average (GPA) (Masasi, 2012). Intuitively speaking, given the finite time and energy, part-time work would detract from studying and would be harmful to students from scoring high GPA. It was also found that longer graduation rates lead to lower GPA as well (Masasi, 2012).

However, as per Okafor and Egbon (2011), there is no difference in academic performance of males and females in undergraduate accounting courses but females experience more problems in accounting due to poor mathematical skills. The study by Okafor and Egbon (2011) analysed the two introductory accounting courses. A five point university grading was used: seventy and above, sixty to sixty-nine, fifty to fifty-nine, forty-five to forty-nine, forty to forty-four, zero to thirty-nine. A statistical test of difference in two means was adopted. The t-test for testing difference in means of two samples revealed if there existed any difference between two samples. The results of this study showed that there was no difference in academic performance between male and female students (Okafor and Egbon, 2011).

The accounting curriculum is one of the most sexist in South Africa and the syllabus is biased towards females (Spall, 2012). Spall (2012) argues that the examples in accounting textbooks portray stereotypical representations of women as clerks, secretaries, and junior accountants; on the other hand, men are represented as buying vehicles and initiators of transactions as business owners. Men are chief executives, financial officers who are at the helm while women are supposed to be secretaries and junior accountants (Spall, 2012).

Roos (2009) focused on the academic underperformance of female students in Chartered Institute of Management Accounting (CIMA) examination. This is the only international educational professional qualification that focuses on providing accounting education (Roos, 2009). In order to become a CIMA member, a CIMA student has to pass or be exempted from examination papers that are part of the CIMA qualification. In order to sit for this examination, students have to first pass the Certificate in Business Accounting (CBA) (Roos, 2009). Age is an important factor whereby older candidates are more likely to pass the exams; gender is the next important factor which found that male students were more likely to pass the examination than female students; male students also outperformed females in Certified Public Accounting (CPA) examination (Roos, 2009). Availability of study time was an important factor in the academic performance of students (Roos, 2009).

2.3 EVOLUTION OF ACCOUNTING CURRICULUM IN SOUTH AFRICA

Accounting curriculum in South Africa has undergone change over the years; in particular, it has been transformed in the post-1994 period. A number of policies have been affected since 1994 to transform the accounting discipline and to ensure transformation in the country. These legislations have been brought to effect the following changes: (1) making the accounting discipline reflective of South African Society, (2) formation of Black Accountants Association, (3) promotion of South African values and de-emphasis on Eurocentric value system which was adopted before, (4) formation of African Woman Chartered Accounting Association (AWCA) to promote African females in the accounting profession. The discussion in this section is arranged under two subsections. Subsection 2.3.1provides a brief historical background and subsection 2.3.2 provides the transformation during post-1994period.

2.3.1 Historical Background

The history of South African Institute of Chartered Accountants (SAICA) can be traced back to the year 1800. It was originally established in 1894 in Johannesburg. The Institute of Accountants in Natal was established in 1895. There were several attempts at standardization between 1905-1927 to oversee and regulate the accounting profession. In 1927, the final process of standardization occurred with a common body to regulate accounting profession in South Africa. However, the road to unification was hampered by politics and international influence (www.saica.co.za).

Only after the end of the Second World War in 1945, the actual process of autonomy and international recognition came about. In 1951, the Public Accountants and Auditors Act was passed and the National Council of Chartered Accountants was established in 1966. The operations and achievements of SAICA are anchored on its motto "integritas" vision, mission goals and value propositions. The vision of SAICA is to develop responsible leaders in the business industry.

Accounting curriculum has changed considerably over the past 20-25 years (Spall, 2012). In apartheid South Africa, the curriculum was racially determined and highly unequal (Masasi, 2012). White students had the best curriculum and it was comparable to Western countries like Europe and America (Spall, 2012). On the other hand, African students were taught racially stereotypical and inferior curricula in accounting (Spall, 2012). The African institutions were not recognized as institutes for further studies in accounting. Many African universities like Fort Hare and the University of Zululand did not have their accounting degrees recognized and therefore so many Africans could not qualify as accountants (Masasi, 2012).

In white-dominated universities, such as the University of Natal, Universities of Cape Town and Stellenbosch, students were exposed to better concepts and skills in accounting (Okafor and Egbon, 2011). They had better-qualified staff which meant that the quality of education was good for white students (Spall, 2012). Black students were subjected to the poor quality of lecturers who were less qualified than white ones. The course requirements were less at disadvantaged universities which meant that students were subjected to an inferior racist curriculum (Spall, 2012).

2.3.2 Transformation of Accounting Curriculum during Post-1994 Period

After 1994, the chartered accounting firms began to hire black South African trainees for the first time. The study by Shaoul et al. (2012) examined the oral histories of black chartered accountants within the context of social closure theory and South Africa's changing political and ideological landscape. The evidence indicated that processes of professional closure and credentialing excluded the majority of the population from the ranks of the profession on the basis of race and class throughout the period 1976-2000. By the turn of the millennium, only about 1 percent of chartered accountants in South Africa were from the black majority of the population. Africans were initially excluded from the accounting profession and industry until major political upheavals made continued exclusion unsustainable.

South Africa is a multi-racial society, with a population that is approximately 79.2 percent black/African, 8.9 percent white, 8.9 percent coloured and 2.5 percent Indian/Asian (Statistics SA, 2011). In both apartheid and post-apartheid South Africa, black is often used to mean non-white South Africans. In the context of the study, the black is often used to describe Africans only. Although coloured and Indians were brutally marginalised by the apartheid regime, Africans remained the most marginalised in the society. Black universities located in the homelands were not authorised to offer the CTA qualification because SAICA did not

deem them for accreditation. The only non-white universities that offered the CTA were the universities of Transkei, Western Cape, Durban-Westville.

The post-1994 education policy was to increase the avenue for poor marginalised students in South Africa, namely Africans. The accounting curriculum became more Africanised and transformational. The curriculum became more reflective of South African ideals. Students were taught about new laws relating to the Black Economic Empowerment and African Renaissance. It is a new reason that many African students now find studying accounting interesting.

South Africa's chartered accountancy qualification requirements included some unique characteristics but are rooted in the British model, which was spread throughout the British colonies in the nineteenth century (Chua and Poullaos, 2002). Entrance requirements consist of typical three criteria for admission to the profession (1) education requirement, (2) experience in requirement, (3) requirement to pass aboard examination.

Aspirants to chartered accountant status in South Africa are required to study accounting for three years at a university to earn a bachelor's degree, and must then take the fourth year to obtain a certificate in the theory of accountancy (CTA). The fourth year culminates in an examination covering four or five topics (Auditing, accounting, taxation, finance) if all topics are not all passed the entire set of examinations are to be re-written.

Education policy was a central part of apartheid. The experiences and skills that children gained from schooling were determined by race. African children had a curriculum focused on limiting their potential so that they remain in working class (Ocampo, 2004). Their teachers were not as well trained as white, coloured and Indian teachers, their schools were poorly resourced; very few had sports fields and lacked the most basic facilities (Unterhalter,

2011). Higher education opportunities were severely limited whereas for white matriculants university entrance was easily accessible and cheap (Ocampo, 2004).

Gender inequalities were also a feature of apartheid education. The number of girls attending and completing secondary school did not equal that of boys until 1980s. Women teachers were paid less than male teachers. They were seldom promoted to management positions in schools and were not eligible for maternity leave. Unmarried teachers who fell pregnant were forced to resign from their posts (Unterhalter, 2011). The effect of Bantu education, a system introduced in 1955, was to ensure a separate and inferior education for Africans (Unterhalter, 2011) which caused great resentment among Africans.

There has been a transformation in the South African curriculum since 1994 (Masasi, 2012). The curriculum has become more race, gender and class-sensitive and no longer promotes class, race and gender divisions (Unterhalter, 2011). The accounting curriculum has been described as one of the best in the world at the undergraduate and postgraduate level (Unterhalter, 2011). The South African Institute of Chartered Accountants (SAICA) has one of the best accounting training programmes in the world (SAICA, 2012). The South African accounting programme is universally recognized in most countries like Canada, United States of America and Australia (www.saica.co.za).

On the surface, the quality of accounting education seems good but a deeper introspection shows that the racial dimension of apartheid education is still prevalent in South African Education (Unterhalter, 2011). Former white universities have higher education standards than Indian, Coloured and Black Universities (Unterhalter, 2011). These examinations need rigorous preparation at school and university.

2.4 INSTRUCTIONAL STYLES OF LECTURERS IN ACCOUNTING

Instructional style of lecturers impacts the motivation of students to study accounting; it has been stated in the literature by Masasi (2012), Spall (2012), and Roos (2009) that female lecturers enhance the academic performance of female accounting students. The teaching style of the lecturers does impact positively or negatively on a student's academic career. Accounting lecturers had an important aspect to playing in the academic performance of students. Female students are positively motivated by female lecturers (Unterhalter, 2011). Same gender identification was crucial or instrumental in determining the level of motivation in accounting; female lecturers had a positive impact on female students (Unterhalter, 2011).

Females are seen to be as more compassionate, kind and more emotionally intelligent than males (Prakash and Flores, 1985). Males are seen to be as more competitive, rash and hot-tempered and they scare women (Unterhalter, 2011). Male lecturers had a different teaching style than female lecturers; men were more relaxed in their approach and more complacent in their lesson preparation (Spall, 2012). They had a temper problem which caused female students to avoid male lecturers (Masasi, 2012). Men also displayed greater sarcasm and ridicule to female students (Masasi, 2012). Their mannerisms and behaviour also irked many female students who responded negatively in classes by not entering their classes or dropping out from the courses (Masasi, 2012).

Male lecturer's attitude towards female students was seen as an important element when assessing female academic participation in accounting courses (Unterhalter, 2011). Men viewed female students with cynicism and felt that they should be studying something more female orientated subjects like fashion design, teaching, and humanities (Unterhalter, 2011). They also had a sexualized tendency towards women which translated into bossy, authoritative and domineering behaviour. Male lecturers also ridiculed female students and

emphasize that females cannot do accounting and it is a male dominated subject (Unterhalter, 2011).

A positive, friendly and well-prepared lecturer is always seen as desirable by students (Spall, 2012). Lecturers are always seen to be professional in the sense that they should be able to inspire students and inculcate positive values in them (Masasi, 2011). Female lecturers have a high stake in ensuring that female students are motivated to study and excel in accounting (Spall, 2012).

Race and ethnicity also play an important role in determining the effectiveness of teachers. White teachers in South Africa are the best qualified and African teachers the worst. During apartheid, the new ideals of learner centred education, inclusive and modern education, were mostly followed by white teachers. On the other hand, African and non-White teachers followed the traditional teacher centred teaching methods; the students had a limited idea of the curriculum as there was only one source of knowledge that the teacher alone.

Gender differences, particularly relating to peer tutoring, have not been widely researched in the field of economics and accounting education; most of the literature states that there is a learning style difference between two genders of lecturers (Jansen and Horn, 2009). This difference is also present in the way they perform, the type of questions they answer. This difference is due to other factors, such as educational background and sexual stereotyping (Jansen and Horn, 2009).

Both genders reported positive experience if they had instructors that anticipate the individual learning characteristics of the group (Alaie, 2008). Females usually prefer knowledgeable instructors who are efficient and proficient users of the language. Women prefer female tutors and men want male tutors (Jansen and Horn, 2009). Miller and Chamberlin (2000) found that students perceive male tutors more knowledgeable than female tutors. The student evaluation

of lecturer and tutor depends upon the evaluator's perception and expectation about the lecturer/tutor. Tutors receive evaluations that are not a true reflection of their abilities but a reflection of how a student thinks a specific gender should perform.

The lecturers also influence students' emotion and affective attitudes towards the subject and influence the academic performance of students (Hill et al., 2003; Bong, 2004; Nilsen, 2009). A hardworking, positive lecturer influences students positively so they earn better grades. Lander (2014) also examined the race and ethnicity factors that determine the students' academic performance in commerce faculties in South Africa. The study had two important conclusions, namely: 1) African lecturers had a lower sense of confidence and self-esteem as compared to white lecturers; and 2) African students performed the worst at university commerce courses especially in accounting (Lander, 2014).

Race and ethnicity play an important role in determining the effectiveness of teachers (Spall, 2012). In post-apartheid South Africa, the teaching profession has become more diverse and more socially representative of general population. Teachers are teaching in the multi-racial environment and are earning the same salary (Spall, 2012).

2.5 POLICY INITIATIVES TO IMPROVE ACADEMIC PERFORMANCE OF AFRICAN FEMALE STUDENTS IN ACCOUNTING

The neuro-linguistic programming (NLP) theory suggests that policies to empower female students should be made gender sensitive bearing in mind the biological differences in terms of the wiring of males and females. Neuro-linguistic programming is critical in understanding the nature of policy initiatives that need to be passed in the South African context. Gender equality committees and networks are essential in promoting gender equality. These networks inculcate new values such as women strength and gender equality. Women are encouraged to be self-reliant and smart and diligent.

The South African higher education was metamorphosed after 1994 when the newly elected democratic government gave impetus to higher educational institutions. The National Commission on Higher Education (NCHE) was set up in 1995 to oversee the developments in higher education sector and to ensure the composition of student body becoming more representative of society (Department of Education, 1995).

A number of things took place which shaped the higher education sector and improved access to South Africans. Some notable events would be discussed here and these include: (1) The Millenium Summit in 2000 in New York, 2) Gender Equity and Task Team (GETT), 3) Evolution of gender education policy, 4) Interventions in various phases of schooling ranging from elementary school to higher education, 5) Role of civil society in promoting gender activism and equality.

2.5.1 Millennium Development Goals (MDGs)

The Millennium Development Goals (MDGs) are a set of eight goals which were established following the Millennium Summit of the United Nations in 2000. This was signed by 189 countries who committed to help achieve the following millennium development goals by 2015. These are the following eight goals:

(1) to eradicate extreme poverty and hunger;

(2) to achieve universal primary education;

(3) to promote gender equality and empower women;

(4) to reduce child mortality;

(5) to improve maternal health;

(6) to combat HIV/AIDS, malaria, and other diseases;

(7) to ensure environmental sustainability;

(8) to develop a global partnership for development.

Each goal has specific targets and dates for achieving those targets. To accelerate progress, the G8 finance ministers agreed in June 2005 to provide enough funds to the World Bank, International Monetary Fund and African Development Bank to waive the debt owned by members of the heavily indebted poor countries (36 countries) to allow them to redirect resources to programmes for health and education and for alleviating poverty; by 2016, about $76 billion has been given in debt service relief (IMF, 2016).

Critics of the MDGs complained of a lack of analysis and justification behind the chosen objectives and the difficulty or lack of measurements for some goals and uneven progress, among others (IMF, 2016). As of 2013, progress towards goals was uneven (IMF, 2016).In the global context, this has been translated into funding for accounting profession in highly indebted poor countries (HIPC). Many countries also initiated programmes for empowerment of women.

2.5.2 Gender Equity Task Team (GETT)

The task team did not advocate affirmative action favouring women but meant equal access to educational facilities. Ten years into democracy, it became possible to bring together a combination of feminists in government and civil society to reassess the state of research on gender equity in South Africa (Unterhalter, 2011). The effectiveness of gender machinery has been undermined by a culture of bureaucracy and financial constraints.

The dawn of democracy also brought a gender education policy in South Africa. This was followed by many unprecedented changes in South African curriculum. The old apartheid curriculum forced racial gender inferiority among blacks and women alike (Unterhalter,

2011). This curriculum was based on racial and gender stereotypes which enforced traditional roles of race and gender in students; African students were the most disadvantaged in the system and faced tremendous challenges while studying (Unterhalter, 2011).

The professional landscape has changed considerably after 1994 with black females in high earning careers such as business and engineering. According to the study by Stellenbosch university, there was a total of only 350 thousand individuals in 1993 and this grew to almost 3 million in 2012 (Anonymous, 2013). This upward mobility trend of Africans has a long positive impact on gender equality, social justice. Since they are joining the middle class, they are exposed to greater luxury goods and can enjoy life more often (Unterhalter, 2011).

The South African government also introduced a number of interventions from schooling to university. The schooling system in South Africa has changed considerably over the past 20 years and there have been initiatives to improve the attitude towards females and gender equality (Unterhalter, 2011). Also, many initiatives to improve female participation in accounting, science and business have been undertaken (Unterhalter, 2011).

There have been a lot of initiatives undertaken by companies which promote increased African female participation in accounting. The Thuthuka program has increased female enrolment and participation of African females in accounting over the past 10 years under the tutelage of SAICA. Since 2004, about 3000 females have benefited from the mentoring provided to them (Unterhalter, 2011). These female students have become business leaders and accountants. This is in line with the affirmative action policy and African female empowerment policies which are central to the vision of the African National Congress (ANC) vision.

During apartheid, not all women were passive victims but white women were the most superior (Unterhalter, 2011). In the 1970's and 1980's, a climate of engaged, grassroots anti-

apartheid activism shaped an emergent feminist politics and research (Unterhalter, 2011). By 1994, a significant number of women played a major role in leading trade unions and civil society organizations that challenged gender relations (Unterhalter, 2011). This was also true in the education sector where women were at the forefront of organizing the new teachers' union movement that became the South African Democratic Teachers Union (SADTU) (Unterhalter, 2011).

Unterhalter (2011) suggested the following interventions in girls' schooling: (1) investigation into better understanding of different faith communities and engagement with girls' education; (2) quantitative research examining the role of learning spaces outside the formal school curriculum, (3) studies examining the impact of interventions to tackle gender-based violence and to support girls from marginalized communities. (4) interventions to change norms and identities.

2.5.3 Gender Education Policy (GEP)

Gender equality in education has considerable prominence in a wide range of international treaties, and declarations, encompassing those concerned with human rights, gender equality, and expansion of education and reduction of poverty. Unterhalter (2011) specifically provides solutions to increase girls' participation and enrolment in secondary and higher education. There are six recommendations that the research proposed: (1) Develop explicit school specific gender policy and goals which would enable the trickling down of departmental national gender policies;(2) Establish more meaningful and enhanced engagement between schools and local communities in order to jointly and collaboratively address gender issues; (3) Identifyteacher development programmes that are reflective in nature and deal with gender issues in education;(4) Identify leadership development programmes that cultivate school leaders' capacity to adopt a gender lens to school

management; (5) Improve coordination between government departments dealing with girls' and women's well-beings and development of education, health, social development and women's affairs. (6) Monitor set targets at all levels and with concerned effort.

Another major problem in South African schools is of sexual harassment. Educators must be willing to be accountable for the protection of female learners and equal opportunities for learning in the school environment. Although it requires knowledge and skills, it especially requires a change in attitudes to address current injustices regarding sexual harassment and violence in South African schools. The same policies are now in place in the university environment.

To improve the situation in the schools, it is necessary that school management teams co-operate with governing bodies and make a serious attempt to stop any form of sexual harassment and violence in schools (Prinsloo, 2006). Teacher unions should play a major role in improving the professionalism of educators and in preventing unethical conduct such as sexual harassment and abuse of learners. Union members should be encouraged to report any form of sexual harassment and child abuse by colleagues. Provincial departments of education should apply a zero tolerance approach toward any person in education who misuse his/her position of authority to intimidate and sexually abuse girls. South African Council of Educators (SACE) should do everything in its power to promote educator professionalism in South Africa and to encourage educators to earn the status and respect associated with the teaching profession. Unterhalter (2011) notes that it is not necessary alone to stop sexual harassment of females at schools but to change the institutional culture of those organizations. The institutional culture must be made less sexist and more gender sensitive. There needs to be gender sensitization of people and police officials.

Since 1994, there has been a change in education policy. Previously there used to be Christian National Education (CNE) under apartheid and this changed to learner-centered democratic education. Under Christian National Education, teachers were seen to have the moral authority and supposed to discipline the misbehaving children (Unterhalter, 2011). Corporal punishment was the norm in those schools. Since 1994, there has been a focus on human rights and inclusivity where corporal punishment has been banned.

A conference was held in 2004 in Pretoria to address gender education policies. The aims of the conference were as follows: 1) to revive gender activism in education, 2) to take stock of ten years of gender equity in education and special attention to them in rural areas, 3) to explore new thinking and fresh perspectives on gender equity and education, 4) to consider comparative and regional search and 5) to design a sustainable strategy and implementation plan (HSRC, 2005). The conference included people from all walks of life including feminist and gender activists. The immediate post-apartheid period saw both the assertion of women as equal partners in all spheres including education and increasing social inclusion of women in employment and reduction in poverty (Unterhalter, 2011). The gender education policies are to be applied in the higher education sector in South Africa with the great acuity (Rarieya et al., 2014).

2.5.4 Interventions in Education System

The fourth theme of interventions in schooling such as preschool, elementary and higher education is an important one to discuss here. The GETT recommended that females should be encouraged to study mathematics and science, including accounting (Unterhalter, 2011). There should be an increase in female teachers who teach mathematics, science and accounting (Unterhalter, 2011). Another interesting intervention was the sensitization of boys and young males at the curriculum regarding English, Biology, and History. For higher

education, the equity task team called for increased enrolment in mathematics, science and accounting degrees at University (Unterhalter, 2011).

The schooling system in South Africa has changed considerably over the past 20 years and there have been initiatives to improve the attitude towards females and gender equality. There have been many initiatives to improve the attitude towards females and gender equality. The Thuthuka program has increased female enrolment and participation of African females in accounting over the past 10 years (Unterhalter, 2011). Many females have entered and made their marks in the leadership positions in the higher education sector (Mathabe, 2006).

2.5.5 Civil Society Campaign

The fifth theme is the role of civil society to create gender activism and promote gender equality. Since 1994, there have been various feminist organizations calling for gender equality in education and their calls have largely been heard (Unterhalter, 2011). Feminists have achieved the goal of equal pay, leave and same job requirements. There is still a lot to be done in terms of increasing female enrolment in mathematics and science (Unterhalter, 2011).

2.6 SUMMARY

The following things were discussed: 1) learning theories which help understand the experiences and challenges of African females in accounting. 2) Academic problems were discussed and these include a lack of good female role models, poor commands of English and Mathematics. 3) Evolution of accounting curriculum in South Africa with reference to African females in accounting was explored. 4) Instructional styles of lectures at UNIZULU were discussed. 5) Policy initiatives to improve the academic performance of African female students in accounting were explored.

The important conclusion of this chapter is that a lot has been done to achieve gender equality. Increased female participation in business and technical education has led to greater levels of female equality. The poor academic performance of females in accounting was attributed to lack of Mathematics and English skills. Despite great progress being made in the fields of education to improve female performance and participation, a lot still remain to be done. This chapter has addressed some of the objectives and the research questions by discussing the themes and educational policies of pre- and post-apartheid South Africa.

CHAPTER 3

RESEARCH METHODS

This chapter is devoted to developinga methodological framework for the study. Section 1 deals with the research paradigms while Sections 2 and 3 outline the research design and research approach. Consecutive sections are devoted to discussing research methodology, data collection tools, data collection process and data analysis, respectively. A number of ethical considerations were involved in conducting the research and the procedure followed are discussed in Section 8.

3.1 RESEARCH PARADIGMS

A paradigm is a way of looking at the world through a prism. It defines hypothesis, perspective and research questions, aims, and objectives. There are three commonly used in educational research (Avramidis and Smith, 1999). These include positivist, mixed methods, and interpretive paradigms. These paradigms will be discussed briefly.

The positivistic paradigm is used extensively in scientific and quantitative research. It stems from the positivist school of thought. This is an analytical cum quantitative approach to research. Positivism argues that events can be reduced to quantifiable amounts and scientific rigour and enquiry. This paradigm was used extensively in scientific disciplines like mathematics, botany, and chemistry. The philosophy of positivism addresses to the view that only “Factual knowledge gained through observation (the senses) including measurement is trustworthy” (Nyasi, 2013). In other words, the principle of positivism requires quantifiable observations that can lead to statistical analysis; positivism is hence an empirical view of the creation of knowledge (Collins, 1998). The positivistic paradigm is suitable for educational

and social science type of research. Besides education, other disciplines such as sociology, psychology and media studies also use the positivism paradigm.

Interpretive paradigm aims at describing and interpreting the phenomena of the world and sharing this meaning with others (Pollard, 2002:32). This is also known as interpretivism or constructivism paradigm. The interpretivists offer the understandings of the world through qualitative methodologies. In other words, the researcher tried to understand the meaning that people give to events, rather than from the researcher's perspective. Interpretive paradigm is a qualitative research method used extensively in education. This paradigm is suitable for educational and social science research. This paradigm is used to explain the reasons for motivations, emotions behind people. This paradigm is used in this study as it explains the poor academic underperformance of female students in the accounting subject from the perspectives of students. Cohen and Manion (1989) argue that interpretive paradigm is suitable for qualitative research studies; they argue that this paradigm is suitable for educational research because it provides an advanced understanding of the research problem.

Mixed method research is a research methodology that combines the quantitative (for example, experiment, surveys) and qualitative (focus groups, interviews) research. It is also known as mixed method paradigm. It is an eclectic method in that it combines the above two. The integration of both qualitative and quantitative research provides a better understanding of the research problem. Qualitative data refers to closed-ended information such as rating scales, checklists, and other performance instruments. The analysis of this data involves statistical analysis of scores on collected instruments such as questionnaires and checklists, etc. The mixed method research also allows the possibility of triangulation; that is, combining several methods to examine the same phenomenon. Thus, this method provides a more comprehensive understanding of research.

3.2 RESEARCH DESIGN

The research design of a typical study includes how the data is to be collected and what instruments are to be employed; some examples of research design include descriptive, correlational, experimental, semi-experimental, review of the literature and meta-analysis. These are some qualitative research methods. Examples of quantitative research methods are regression analysis and other multivariate statistical analysis. Some examples of these designs are given in Table 3.1.

Table 3.1: Some Examples of Qualitative Research Designs

Research Design	**Examples**
Descriptive	Case-study, survey, correlation, Literature review
Experimental Review	Case-control study, observational study, field experiment, systematic review
Meta-analytic	Meta-analysis or integrated review of various researches including statistical analyses.
Quantitative	Regression analysis

Source: Mohammed (2013)

The current study used three types of research designs: (1) Review of literature technique, (2) Questionnaire-based survey, (3) Regression analysis (Table 3.2). The review of literature technique was used as a research tool to describe the factors affecting the female academic performance in accounting challenges and experiences of females in studying accounting discipline at university.

Table 3.2: Research Designs Used in the Current Study

Research Objective	Research Design
Objective 1: Reasons for the poor academic performance of African females at UNIZULU.	Survey questionnaires and review of literature techniques.
Objective 2: Experiences and Challenges of African females at UNIZULU	Survey questionnaires and review of literature techniques.
Testing female underperformance in accounting at UNIZULU.	Regression analysis
Recommended policies and initiations to enhance the academic performance of African females	Discussion

The other research design used was a survey-questionnaire. This entailed the collection of data by using survey questionnaires to discover the opinion of the intended population. Structured questionnaires were used as instruments to collect the opinions, attitudes and beliefs of African females about the challenges and experiences of studying accounting at UNIZULU. One popular method of data collection through surveys is using Likert scale techniques. Likert scale technique is used to measure attitudes of respondents by asking response to a statement which ranges from "strongly agree" to "strongly disagree" (Allen and Seaman, 2007); this is a dominant method for measuring attitudes (Taylor and Heath, 1996). Likert scale was hence chosen a method of analysis for the second objective of the study.

Regression analysis was used to test the performance of females versus males in the introductory accounting module at the UNIZULU. The analysis of policies was done through a discussion-based approach.

3.3 RESEARCH APPROACH

Both qualitative and quantitative methods are used in the current study. The review of literature and survey questionnaire methods was chosen as a qualitative method. Regression Analysis was used as a quantitative method.

3.4 RESEARCH METHODOLOGY

3.4.1 Population

The population of the study included first-year African female accounting students at UNIZULU in 2014. The location of the study was KwaDlangezwa Campus, University of Zululand. The entire population of accounting students is African; there were about 250 first year accounting students of which 120 were females. Most of these students were below 19 years of age and graduated from high school.

3.4.2 Sampling

In this study, non-probability convenience and purposive sampling was used, some 100 questionnaires were administered to African female students. Students were asked to write their responses and return the survey questionnaire to the researcher within two weeks. Of the 100 survey questionnaires, only 40 survey questionnaires were returned (See survey Questionnaire in Appendix A)

3.5 DATA COLLECTION TOOLS

A survey questionnaire was used as a tool for collecting data from the African female students. The questionnaire had two parts: Part 1 included responses to statements using a Likertscale; Part 2 included open-ended questions and opinions of the respondents (Appendix A).A systematic analysis of survey questionnaires was used as a tool to collect the qualitative data about the experiences and challenges of African female students enrolled in accounting programme. The survey questions were designed to keep all necessary issues in the mind (Radhakrishna, 2007).

The data for regression analysis was obtained from the Faculty of Commerce, Administration, and Law. This included the pass rates for both male and female students in 2013 and 2014. The underperformance of African female accounting students was tested using a regression model.

The recommendation of appropriate policies was done based on the discussion of various policies and available policy options.

3.6 DATA COLLECTION PROCESS

Two sets of data were collected: (1) Primary and (2) Secondary. Primary data was collected by administering 100 survey questionnaires of which only 40 were returned. The secondary data was collected from the ITS system which was extracted by Mrs. Gandhi of the Information Communication Technology Department of UNIZULU.

3.7 DATA ANALYSIS

The survey questionnaire data was tabulated from each questionnaire and was aggregated. The secondary data which was obtained from the ITS system of the University of Zululand was analysed using the Statistical Package for Social Scientist (SPSS) software.

3.8 ETHICAL CONSIDERATIONS

A number of ethical considerations are involved in this research; these concerns were taken care of by the researcher. The following ethical considerations were borne in mind while undertaking the research: 1.) Access to site, 2.) Informed consent, 3.) Anonymity, 4.) Confidentiality, and 5.) Reflexivity.

The access to the site was granted by the University Ethical Clearance Committee and the FCAL. The researcher sought permission to access the Faculty for administering survey questionnaires to the students and permission was granted. Informed consent is vital in any research. The participation must be voluntary (Spall 2012). Participation is voluntary and no one was forced into responding. Informed consent is hence vital for conducting any research (Faden and Beauchamp, 1986). All participants hence consented to the survey and they were assured anonymity and confidentiality. The study followed the principle of reflexivity in analysing the survey questionnaires as per interpretive paradigm. The survey questionnaire instruments were thus administered bearing the above principles in mind by the researcher. The researcher then formulated the questions according to these guidelines. The questions were humane, inclusive, gender neutral and sensitive. The research proposal for the study was examined by the research ethics committees at the Faculty and at University. Finally, an ethical clearance certificate was issued by the Senate Ethics Committee of the University of Zululand (UZREC) (UNIZULU, 2013) (See Appendix B).

3.9 SUMMARY

This chapter covered the research paradigm, research approach and other tools for data collection and analysis. Three types of research designs were chosen: 1) review of literature technique, 2) survey questionnaires and, 3) regression analysis. Primary data were collected

by administration of survey questionnaires; the secondary data were collected from the ITS system through the Information and Communication Technology (ICT) department.

CHAPTER 4

ANALYSIS OF RESULTS

The analysis of results is presented here. Section 1 is devoted to analysing the academic experiences and challenges of the first year female accounting students at the University of Zululand. The underperformance of female accounting students is analysed in Section 2. The policies which will enhance the academic performance of female accounting students are analysed in Section 3.

4.1 QUALITATIVE ANALYSIS OF EXPERIENCES AND CHALLENGES OF FIRST YEAR AFRICAN FEMALE ACCOUNTING STUDENTS AT UNIZULU

Studying the experiences and challenges of first-year female accounting students was one of the objectives of this study (Objective No.2). The researcher would like to analyse the experiences and challenges faced by the students in this section. The research is based on the qualitative analysis based on the questionnaires (Appendix A) administered to students at UNIZULU. The qualitative analysis involved a two-step procedure; namely; (1) open-ended questionnaire and (2) Likert scale response to the statements.

The analysis is hence divided into two parts. In part one, based on the analysis of open-ended questionnaires, a few interesting experiences and challenges are discussed and deciphered. The issue of experiences and challenges faced by female accounting students are discussed in this section. These experiences and challenges are linked to the reasons for poor academic performance in accounting modules as discussed in Chapter 2.

4.1.1 Experiences

The student experiences can be classified into 6 categories: (1) academic support, (2) career intentions and aspirations, (3) teaching and leadership style, (4) academic preparation, (5) understanding of language and (6) curriculum-related problem. We would briefly discuss these themes below**.**

4.1.1.1 Academic Support from Lecturers

The majority of students surveyed in the study felt that lecturers were good and of a sufficiently high standard. A student commented, "I felt very blessed to be taught by such professional lecturers." They were happy with the academic support given to them. Many students felt that lecturers were professional and knowledgeable. Lecturers were seen as beacons of hope and transmitters of knowledge. They could motivate students to perform better on the subject. Students not only received academic but also emotional and psychological support. They acted as emotional counsellors and agents who could understand the young students readily. Furthermore, students looked up to female lecturers as role models who acted as agents of change. The studies by Kadri et al., (2009) and Fried and MacCleave (2009) confirm that lecture as role models positively impact the academic performance of students.

4.1.1.2 Career Intentions and Aspirations of Students

It is highly evident from the students' responses that they have an earnest desire to become CA's. Student A expressed the following words, "I have always wanted to be a CA, it is in my DNA." Student B stated, "Accounting opens up many avenues for financial success". Similarly,student C said, "I liked Maths and Accounting at school so I decided to study accounting so I could become a CA."

Studies such as Spall (2012) and Pierre et al., (2009) have shown that accounting is indeed a difficult and financially rewarding career. Spall (2012) has argued that accounting is a rich subject fraught with technical jargon and difficulties.

The majority of students felt that accounting is of prime importance in their lives. They are motivated by the subject and its high earning potential. It is believed that accounting is a highly sought after career and requires a lot of hard work and patience. A good knowledge of numeracy and language is essential for success in accounting. Most students have high aspirations and want to become high earners quickly. They want to enter top managerial posts in firms SAICA, KPMG and Ernst and Young.

4.1.1.3 Teaching and Leadership Style of Lecturers

The majority of students said, "my lecturer motivates us in the class". Another student commented, "Good leadership style is shown by lecturers and provides us with very kind of support we may need". This indicated that lectures were good in displaying good teaching and leadership styles. Most students stated lecturers were well prepared and emotionally sensitive. Students found their lecturers motivating and encouraging.

4.1.1.4 Academic Preparation by Students

Here are a few quotes from Students M and N which emphasise the need for good academic preparation that is needed by students. Student M stated, "Accounting is a tough subject and it needs a lot of preparation." Student N commented, "I have to prepare well for the degree, it is essential to prepare well for accounting exams and tests". "Reading before the lecture helps understand in the class" was a statement by student L.

These quotes illustrate the need for good, sound preparation in accounting. Students have to be well prepared for accounting tests and examinations. The degree requires a high level of

maturity and intelligence. The majority of students are extremely stressed out by the number of examinations and the syllabus. Students feel ecstatic when they pass the tests and examinations. In the context of the research study, there are a few South African and global studies which argue for excellent preparation needed by accounting students. It is noteworthy to see that scholars have emphasized the need of extensive tutorials, faculty intensive seminars and extra work schedules in order for students to succeed at accounting examinations.

Some studies done at Nipissing University in Alberta have found that first-year students at the struggle in the university level accounting modules (Spall, 2012). Furthermore, the study also suggested that students need well-guided career counsellors to help alleviate their academic difficulties. Paisey and Paisey (2004) found a clear positive relationship between attendance at classes and subsequent academic performance.

4.1.1.5 Understanding of Language

This issue adds to and explains the first and second research questions of the study of what challenges female students face and what contributes to their poor performance. Presently the medium of instruction at UNIZULU is English but there is dissatisfaction expressed in their survey questionnaires. Students, in general, feel that the policy should change the medium of instruction to Zulu.

The majority of students are thus experiencing cognitive dissonance as a result of exclusionist language policy. English is seen to be a language of the colonizer and foreign to many UNIZULU students. Students feel alienated by the lack of spoken Zulu in the lecture hall; they understand certain concepts much better in Zulu. They feel more comfortable with Zulu as they can understand the concepts better. Although English is the lingua franca of the South Africa, many staff and students are comfortable at teaching in and taught in Zulu.

Many socio-linguistics feel that the new government ought to implement the new language policy which called for indigenous languages to be used as mother tongue instruction (Spall, 2012). This is an essential step in transforming the nature of education in South Africa. With the possible introduction of Zulu as a language of instruction at South African universities, the higher education sector has to promote social justice and equality. Most students prefer Zulu as the first language to be the medium of instruction. Typical examples to this claim are based on the research conducted at UNIZULU in the subject matter.

Understanding English language communication from a variety of lecturers amused students. Some students' mother tongue was not English, so they experienced some difficulty in pronouncing words and figuring out their meanings. "Students battle to understand the lecturers when they teach the students in English", said a student in the interview. Student M said, "Lecturers tried translating concepts into Zulu to make students understand. I kind of translate the idea in my language". Here are a few quotes from the students. Student P said, "I am a Zulu speaker, English is difficult for me to understand and write". Student Q: "English is a difficult language to understand and master. It is essential to understand English well enough to succeed in UNIZULU." Student R: "English is an essential skill needed at university. It is extremely difficult for African students to study in English medium university. The medium of instruction should change." All these quotes add to the complexity felt by students. It shows how most students feel that the medium of instruction should be IsiZulu. Furthermore, it is imperative to know English well enough to succeed at university (Foley, 2004).

4.1.1.6 Curriculum Related Problems

The majority of African students are extremely confused by accounting syllabus. They prefer to learn business economics instead. The typical examples to this claim are based on the

survey done by the researcher. They also expressed difficulty in understanding the concepts of mathematics. Thus, poor knowledge of English and poor mathematical skills extremely constrain student's capacity to imbibe accounting concepts (Spall, 2012; Masasi, 2012; Steenkamp and Baard, 2009). Students also need to develop synthesis skills. They need to follow their socio-cultural models of thinking and integrate all ideas in a cohesive manner.

Based on the survey, the researcher noted that there is three main curricular related problems that accounting students at UNIZULU experience: (1) lack of understanding of accounting concepts, (2) poor knowledge of Mathematical and English skills, and (3) poor mentorship and application of the curriculum. Many accounting students are unable to synthesize the information presented in the curriculum. There is a poor understanding of accounting concepts by students. The curriculum is complex and requires a high level of mathematical and language skills. The following quotes from students X.Y.Z illustrate the following point effectively. Student X: "I struggle to synthesise the information and come up with unique solutions to academic problems." Student Y: "Synthesis of information is crucial in passing and doing well in Accounting." Student Z- "It is essential to be able to come up with holistic solutions to excel in accounting". Mentorship plays an important role in making students understand the insight related to the accounting (Scandura and Viator, 1994).

4.1.2 Challenges

As discussed in the beginning of Section 4.1, challenges also constitute the part of second research objective of the study. We, therefore, continue this discussion. Furthermore, the student survey indicated that female accounting students faced several challenges in pursuing accounting courses. The six notable challenges that students expressed were: (1) language barrier, 2) lack of knowledge of mathematical skills, 3) time management problems, 4)

discipline, 5) poor control of skills, and 6) other miscellaneous ones. These challenges are extremely daunting for learners and are briefly discussed here.

4.1.2.1 Language Barriers

This challenge is set to address the first and second research objectives of the study. This is further confirmed by the student's responses to the questionnaire and literature review. This affects students' academic performance negatively in the classroom. It is evident to see that the language barrier has a serious role to play in the poor academic performance of female students in accounting (Spall, 2012).

It is an emotional issue for many students as they battle to understand the lectures in English. This is an interesting debate which should be an important question for language policy debates. It is important to promote mother tongue education as it is espoused by the South African constitution. Many students at UNIZULU have expressed dissatisfaction with being taught in English. They feel that Zulu should be the medium of instruction at UNIZULU. Zulu is thought to be a more representative language that they can relate to. Without repeating from section 4.1.1., many statements by students on The English language confirmed that English language skills are a must to be good accountant.

Language barriers are important in understanding female students' poor academic performance. African students have a poor command of English language and this is supported by studies such as Spall (2012), and Steenkamp and Baard (2009). These authors argue that a poor knowledge of English causes poor academic performance in accounting. Second-language speakers of English are disadvantaged in examinations. It is historically an African university with a majority of students being African and coming from rural areas. Students feel comfortable conversing and writing in Zulu. They feel that it is important to teach in IsiZulu to make knowledge more accessible. Many African students see the

importance of learning English as the lingua franca of the world and consider it a powerful language in the business world.

Accountants need to have a mix of linguistic and commercial skills to become global leaders and agents of social change. Universities can play an important role in transforming the nature and medium of instruction. This can act as a catalyst that can promote social justice and equality. It is essential to promote values of social justice and multilingualism in South Africa.

4.1.2.2 Mathematical Skills

The problem of mathematics is common among many accounting students. Here are some students' quotes which express their mathematical anxiety. Student B "I battled with mathematics because it is difficult to understand. I battle with it." Other Student D said, "I really hated mathematics. I could not understand accounting". These quotes show how the student battles with mathematics and hates the subject. She feels inadequate about her lack of mathematical skills. Furthermore, the university needs to help the student to make them confident in their mathematical ability. Similarly, student C stated, "Mathematics is a tricky subject which needs some brains and is tough to handle". This quote strengthens the notion that poor mathematical skills are a problem among accounting students and they need to be helped in order to master mathematics (Muller, 2011; Okafor and Egbon, 2011).

4.1.2.3 Time Management

Time management is an essential skill for university students. Donnelly et al. (2005) found that time management plays the most important role in student success at the universities. Time management is an important aspect of university study. Students who are poor managers of time fail miserably in their studies. The study mentions that time management

and discipline is essential for employers. George et al. (2008) found that time management is the most important factor for academic achievement.

The second study by Macpherson (2011) focuses on the academic performance of students studying in North American universities. These students were mostly conscientious and disciplined but some of them complained of poor time management skills due to girlfriend/boyfriend, poverty, the poor socio-economic status of students and hunger. Many students came from a low socioeconomic background and battled to concentrate on studies. They also found it difficult to come and concentrate on university work. The presence of a partner also made it difficult for students to concentrate on their work and complete assignments on time. In the present context of the study, Student D commented: "Time Management is an important skill needed to survive in the faculty." It is essential to note that proper time management and planning is essential to succeed at university level accounting. This skill needs to be inculcated in students.

4.1.2.4 Discipline

The issue of discipline addresses the third research question of the study. Many students in the study felt that discipline is essential for success in the university. They feel the need to be disciplined so that they can achieve greater success in the working world. This attribute is essential to understand the nature of academic performance in UNIZULU.

Discipline is essential in any field. Accounting requires an immense amount of discipline. It requires a strong sense of mind and willpower. The following quotes from students illustrate how important this attribute is. Student A's quote, "Discipline is needed if one needs to study and succeed in accounting". This explains how important the discipline is. There are many studies globally and in South African context that show how important it is to be

disciplined. Koh and Koh (1999) and Spall (2012) have argued that disciplined students score well in accounting.

4.1.2.5 Poor Control of Skills

The research question relates to poor control of skills which adds to our understanding of how female students perform in accounting. As per review of the literature, there are three main difficulties that accounting companies face when they employ accounting graduates: (1) a poor knowledge of accounting and business terminology, (2) A lack of communication skills in business and (3) a poor knowledge and understanding of the business cycle. This is a global concern among top accounting companies who employ graduates in the field. These students state that it is difficult for them to master business communication and jargon because of a poor command of the English language. Communication skills are essential for entry-level accountants, especially newly appointed graduate (Christensen and Rees, 2004). Similarly, poor numeracy skills also contribute to a lack of business mathematical skills. This is lacking in many UNIZULU graduates.

If we analyse the lack of skills and poor control of accounting procedures, from a gender perspective, one can see that females tend to perform worse than male students due to societal and gender constructions. Society expects women to be nurturing and kind yet this is what impedes female professional growth. Females often have ambivalent feelings towards entering the business world and this is expressed by them in the survey. Student X - “I am unsure of myself in the business world”. They have a self-fulfilling prophecy which causes them to feel insecure and incompetent.

4.1.2.6 Female Role Models

The presence of good female lecturers is an asset to the university. These lecturers are also a good example of gender equality which is espoused by the constitution. Female role models can be motivated by good mentoring from female academics. They can act as models of social change. Social change is an important aspect of gender relations at the university. There are some studies which show that good female role models can provide inspiring leadership students at UNIZULU. Jones (2013) found that supplemental instruction or mentorship (learning through peer group) can improve the academic performance of the students. Equally important is the career counselling for accounting students (Mauldin et al., 2000). These suggestions were to improve the nature of mentorship and career counselling for women. Career counselling for women is an essential part of her plan to improve the academic performance of female students. It is essential to see that increased participation of females in accounting would lead to greater diversity in the business world.

There are a very few female accounting lecturers at UNIZULU. However, they lack organisational power and authority to implement social change. Female lecturers are instrumental in changing the perceptions of female students towards accounting as a subject. Empowerment of female lecturers thus finally leads to empowerment of female students in the discipline. There has to be a comprehensive training in gender equality and training so targets are achieved.

There are many studies globally and in the South African context which suggests that it is essential for female academics to develop inspirational leadership and focus on improving female academic performance in accounting (Chishlom, 2001). The discipline requires good technical and emotional intelligence which females are good at and being with them to the business world. Similarly, a degree in behavioural sciences is necessary for students of

business to master emotional and social intelligence which are seen to be vital for the business world.

4.1.2.7 Miscellaneous Challenges

Many female students have said that there are problems regarding their ability to synthesise information. They can understand individual concepts in accounting but struggle to focus and grasp the entire syllabus. They are unable to make connections between the syllabus and its main points. This is due to slow developmental growth and psychological problems. The slow connections between neurons and the two hemispheres of the brain play an important role in slow learning. Piaget (2003) argues that there is a lack of developmental outcomes in university students as many of them are in operating in formal concrete operational stage yet curriculum requires them to operate in abstract terms. University lecturers need to be aware of this developmental outcome. Lecturers also need to understand the role that secondary school teachers play in developing university students' intellectual and cognitive ability. The students need to ensure that they are developed into mature cognitively thinking adults who can contribute effectively to society.

4.2 LIKERT SCALE ANALYSIS

Likert scale analysis is the other part of the questionnaire and is discussed here in this section. The responses were collected using the Likert scale (summated rating) techniques. This consisted of ten statements which were graded by the students in 1-5 scale, where 1= strongly disagree, 2= disagree, 3= neutral, 4= agree, 5=strongly agree (see section 2 of Appendix A). Descriptive information about the respondents is summarised and given in Appendix C. Most of the respondents had an average grade of 4 or 5 in mathematics and an average grade 5 or 6 in English in the high school examination (Appendix C). The average age is about 19 years. The individual responses of 35 students are given in Appendix D. Summary of

answers of students to open ended questionnaires are summarised in Appendix E. The aggregate summated responses are summarised in Table 4.1

Table 4.1: Aggregate Responses of First Year Female Accounting Students, UNIZULU

Statement	Average Likert Score
1. The content of Accounting lectures was difficult.	3.6
2. The content of the course requires a sound knowledge of Mathematics.	3.8
3. A good knowledge of English is essential for attaining good marks in Accounting modules.	4.0
4. Extra Mathematics Classes will help students understand Accounting concepts better and will enable students to earn better marks.	3.9
5. Extra English Classes will help Students improve the Academic performance of students.	3.7
6. Female Accounting lecturers teach better than male Accounting lecturers.	3.4
7. Assessment of the Accounting course was fair and transparent.	3.3
8. Female Accounting Lecturers understand the problem of female students much better than male Accounting lecturers.	3.4
9. Female Accounting students are discriminated against by male lecturers in general.	3.4
10. Good academic support was provided by the University.	3.4

Source: Constructed from Table A.1 in Appendix A

Based on Table 4.1 as above, the majority of students surveyed indicated accounting as a tough discipline. For example, some 74 percent of respondents rated the statement number 1 (the content of the accounting lectures was difficult) as 4 or 5; meaning "agree" or "strongly agree" (Table 4.1). The average Likert score for the first statement was 3.6, indicating that most of the respondents agreed that accounting is a tough discipline.

Some more than 90 percent of students agreed to the statements (Statement No 2 and 3) that the sound knowledge of Mathematics and good English language skills are the bare minimum to survive in the class (Table 4.1). For example, some 97 and 91 percent of students rated Statements No 2 and 3 respectively about 4 and above. For example, 34 out of 35 students

(97.1 percent) agreed that mathematics skills are a must; likewise, 32 out of 35 (91 percent) confirmed that good English skills are very important (Table 4.1).

It is interesting to note that research has shown that candidates who speak English as a first language tend to perform better in accounting qualifying examinations and degrees as compared to second language speakers (Roos, 2009; Koh and Koh, 1999). The need for good Mathematics and English skills are reinforced by statements number 4 and 5. Statements number 4 and 5 were tested on whether extra help with respect to these skills will enable them to do well in accounting modules. Some more than 86 percent of students questioned agreed or strongly agreed with the statements (Table 4.1). For example, some 32 out of 35 students, 86 percent of total, agreed that mathematics support enables them to do well in accounting. Likewise, some 32 out 35 students agreed that English skills do enable them to earn extra marks in accounting modules (Table 4.1).

This shows that academic support from the university is essential for students' academic performance. "There are many challenges that students experience such as the difficulty of curriculum, language difficulty and poor lecturers (Student A's words)". Furthermore, according to Student A "good leadership style is shown by the lecturers and provide us with every kind of support we may need. They are supportive." The teaching style also has a positive impact on the students' academic performance.

There was a difference of opinion on whether female lecturers teach better than male lecturers or not (Statement No 6). The aggregate Likert score for this statement was 3.4, which was very close to neutral. That is, 19 out of 35 students rated the statement No 6 as 4 or above, some 54 percent of the total. The opinion here is thus almost split half and half.

When the students were asked whether female lecturers understand the problem of female students better than male accounting lecturers, the response was not glaringly positive. Only

16 out of 35 students agreed or strongly agreed to the statement. This means that majority of female students do not believe that only female lecturers can help them more than male lecturers. Rather, it is a person specific problem, not a gender specific one.

Furthermore, only 49 percent of students felt that they are discriminated by the male accounting lecturers, the majority of female accounting students did not support that there exists any vehement gender discrimination against them in the class (Table 4.1, Statement No 9). Some 60 percent (21 out of 35 students) of student agreed that assessment of accounting module was fair and transparent (Table 4.1, Statement No7). Also, the majority of students questioned (86 percent, 30 out of 35 students) accepted that UNIZULU provided good academic support (Table 4.1).

4.3 TESTING UNDERPERFORMANCE OF FEMALE ACCOUNTING STUDENTS AT UNIZULU

In order to test the hypothesis that female students perform worse than male students in accounting module at UNIZULU, a regression model was estimated using 2013 and 2014 first year accounting module results. The model was specified as below:

$$\mathbf{PERFORM_{ij} = a + b_i X_{ij(GENDER)}} \qquad \text{Equation (1)}$$

where,

PERFORM = student performance in terms of final overall marks obtained in the course.

a= constant (baseline coefficient)

b= coefficient on gender dummy

GENDER= gender dummy variable which takes a value of 1 for female and 0 for male.

i= semester (i=1,2)

j = year (J=1=2013, J=2=2014)

A brief discussion on semester results for 2013 and 2014 is completed below. The semester one results for 2013 are summarised from Table 4.2 through 4.4. Semester 2 results for 2013 are discussed from Table 4.5 to 4.7 and so on.

Table 4.2: Semester One Regression Results, 2013

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.094[a]	0.009	0.007	1.03873	1.958

a. Predictors: (Constant), Sem1gender2013
b. Dependent Variable: Sem1performance2013

The R^2 and the adjusted R^2 is the proportion of the variation in the dependent variable that is explained by the independent variable. For the 2013 first semester, only0.7 percent of the proportion of the total variance in the examination performance of first year accounting students is explained by gender.

Table 4.3: ANOVA Results, Semester One, 2013

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.965	1	4.965	4.601	0.032[b]
	Residual	551.351	511	1.079		
	Total	556.316	512			

a. Dependent Variable: Sem1performance2013
b. Predictors: (Constant), Sem1gender2013

The null hypothesis states that the independent variable (gender) has no explanatory power in predicting the dependent variable (examination performance). The test statistic is the F value of 4.60. Using an α of 0.05, we have $F_{0.05;1,511} = 3.84$. Since the test statistic is much larger

than the critical value, we reject the null hypothesis of equal population means and conclude that there is a (statistically) significant difference in the population means. The ANOVA Table also indicates that the significance value (0.032) is less than 0.05, which means that the null hypothesis that gender does not predict students' examination performance is rejected. We, therefore, conclude that variations in 2013 first semester examination scores are not likely due to chance but due to gender variation.

Table 4.4: Estimates of Coefficients, Semester One, 2013

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.009	0.070		28.559	0.000
	Sem1gender2013	-0.199	0.093	-.094	-2.145	0.032

a. Dependent Variable: Sem1performance2013

The coefficient of the independent variable (-0.199) is negative and statistically significant at the 5 percent level of significance. This implies that female accounting students perform by 0.199 percent lesser than their male counterpart. The t-statistic is also significant, thereby, supporting the fact that gender is a significant predictor of examination performance.

Table 4.5: Semester Two Regression Results, 2013

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.089[a]	0.008	0.006	.97278	1.779

a. Predictors: (Constant), Sem2gender2013

b. Dependent Variable: Sem2performance2013

The adjusted R^2 is the proportion of the variation in the dependent variable that is explained by the independent variable. For the 2013 second semester, 0.6percent of the proportion of

the total variance in the examination performance of first-year female accounting students is explained by gender.

Table 4.6: ANOVA Results, Semester Two, 2013

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3.758	1	3.758	3.971	0.047[b]
	Residual	475.993	503	0.946		
	Total	479.750	504			

a. Dependent Variable: Sem2performance2013

b. Predictors: (Constant), Sem2gender2013

The null hypothesis states that the independent variable (gender) has no explanatory power in predicting the dependent variable (examination performance). The test statistic is the F value of 3.97. Using an α of 0.05, we have $F_{0.05;1,503} = 3.84$. Since the test statistic is much larger than the critical value, we reject the null hypothesis of equal population means and conclude that there is a (statistically) significant difference in the population means. The p-value for 3.97 is 0.047, so the test statistic is significant at that level. We, therefore, conclude that variations in 2013 second semester examination scores are not likely due to chance but due to gender variation.

Table 4.7: Estimates of Coefficients, Semester Two, 2013

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.892	0.067		28.311	0.000
	Sem2gender2013	-0.175	0.088	-0.089	-1.993	0.047

a. Dependent Variable: Sem2performance2013

The coefficient for 2013 semester gender (-0.175) is negative and statistically significant at the 5 percent level of significance. This implies that female accounting students perform with 0.175 percent lesser than male accounting students. The t-statistic is also significant, thereby, supporting the fact that gender is a significant predictor of 2013 second semester examination performance.

Table 4.8: Semester One Regression Results, 2014

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.122[a]	0.015	0.012	10.07917	1.636

a. Predictors: (Constant), Sem1gender2014
b. Dependent Variable: Sem1finalmark2014

The R^2 and the adjusted R^2 is the proportion of the variation in the dependent variable that is explained by the independent variable. For the 2014 first semester, the adjusted R^2 of 0.012 percent indicates that 1.2 percent of the proportion of the total variance in the 2014 first semester examination performance of the first year, accounting students is explained by gender, the remaining 98.8 percent can be attributed to other factors that affects student performance but not included in the model.

Table 4.9: ANOVA Results, Semester One, 2014

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	514.437	1	514.437	5.064	0.025[b]
	Residual	34235.746	337	101.590		
	Total	34750.183	338			

a. Dependent Variable: Sem1finalmark2014
b. Predictors: (Constant), Sem1gender2014

The test statistic is the F value of 5.064. Using an α of 0.05, we have $F_{0.05;1,337} = 3.84$. Since the test statistic is much larger than the critical value, we reject the null hypothesis of equal population means and conclude that there is a (statistically) significant difference in the population means. The p-value for 5.064 is 0.025, so the test statistic is significant at that level, which means that the null hypothesis that gender does not predict students' examination performance is rejected. We, therefore, conclude that variations in 2014 first semester examination scores are not likely due to chance but differences in gender.

Table 4.10: Estimates of Coefficients, Semester One, 2014

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	51.534	0.789		65.277	0.000
	Sem1gender2014	-2.466	1.096	-0.122	-2.250	0.025

a. Dependent Variable: Sem1finalmark2014

The coefficient (-2.466) is negative and statistically significant at the 5 percent level of significance. This implies that female accounting students perform by 2.466 percent lesser than their male counterpart. The t-statistic of -2.250 is also significant, thereby, supporting the fact that gender is a significant predictor of 2014 first semester examination performance.

Table 4.11: Semester Two Regression Results, 2014

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.184[a]	0.034	0.031	16.46896	1.752

a. Predictors: (Constant), Sem2gender2014

b. Dependent Variable: Sem2finalmark2014

For the 2014second semester, the adjusted R^2 of 0.031 indicates that only 3.1 percent of the total variation in 2014 second semester examination marks for first year accounting students is explained by variation in gender.

Table 4.12: ANOVA Results, Semester Two, 2014

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3101.239	1	3101.239	11.434	0.001[b]
	Residual	88419.871	326	271.227		
	Total	91521.110	327			

a. Dependent Variable: Sem2finalmark2014

b. Predictors: (Constant), Sem2gender2014

The test statistic is the F value of 11.43. Using an α of 0.05, we have $F_{0.05;1,326} = 3.84$. Since the test statistic is much larger than the critical value, we reject the null hypothesis of equal population means and conclude that there is a (statistically) significant difference in the population means. Also, the p-value for 11.43 is 0.001, so the test statistic is significant at that level, which means that the null hypothesis that gender does not predict students' examination performance is rejected. We, therefore, conclude that variations in 2014 first semester examination scores are not likely due to chance but can be correctly predicted by gender.

Table 4.13: Estimation of Coefficients, Semester Two, 2014

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	40.564	1.319		30.764	0.000
	Sem2gender2014	-6.157	1.821	-0.184	-3.381	0.001

a. Dependent Variable: Sem2finalmark2014

The coefficient (-6.157) is negative and statistically significant at the 5 percent level of significance. This implies that female accounting students perform with6.157 percent lesser than accounting students in the 2014 semester examination. The t-statistic is also significant, thereby, supporting the fact that gender significantly predicts examination marks.

Table 4.14: Regression Results of Underperforming Female Accounting Students, Compared to Males in UNIZULU.

Particulars	Constant	Coefficient & t statistic ()	Adjusted R^{-2}	F- value
Semester 1 2013	2.009 (28.559)	-0.199 (-2.145)	0.007	4.60
Semester 2 2013	1.892 (28.311)	-0.175 (-1.993)	0.006	3.97
Semester 1 2014	51.534 (65.27)	-2.466 (-2.25)	0.012	5.06
Semester 2 2014	40.564 (30.76)	-6.157 (-3.38)	0.031	11.43

Source: Estimation

An examination of regression results in Table 4.14 indicates the following:

1. Although R^{-21} is very small, they all are significant at 5 percent level of significance.
2. The regression coefficient in gender dummy has a negative sign for all estimated regression and they all are significant at 5 percent level of significance. This proves that female accounting students perform less than their counterpart males.
3. The magnitude of underperformance shows a great variation from one semester to the other semester and from year to year. For example, underperformance coefficient for both semesters of 2013 was – 0.199 only. It means female students performed by 0.199 percent less than their male counterparts in accounting courses. However, the magnitude of underperformance went up to 2.47 and 6.15 percent respectively in semester 1 and 2 of 2014 respectively.

In essence, female students, in general, obtained lower marks in first year accounting modules than male students. The magnitude of underperformance is however not very large, ranging from less than 1 to about 6 percent (Table 4.14).

4.4 POLICIES TO IMPROVE ACADEMIC PERFORMANCE OF FEMALES IN ACCOUNTING AT UNIZULU

[1] Statistical measure of how well data fit a statistical model in a line or curve. It is a statistic used in the context of statistical models whose main purpose is either the prediction of future outcomes or testing of hypotheses, on the basis of related information. The coefficient of determination ranges from 0 to 1. The value of 1 indicates a perfect fit whereas a value of 0 indicates a perfect misfit. The 0.009 indicates that some 0.9 percent variation of performance is explained by the gender.

There are three policies that will improve the academic performance of female students at UNIZULU in accounting: (1) increased female enrolment in science and commerce as compared to education and humanities, (2) developing female mentorship and tutorship programmes that in order to improve their performance, and (3) the promotion and engagement of female students in the voluntary gender activism and equality measures.

Universities have an important role to play in gender justice and empowerment. They should attempt to increase the female enrolment in the accounting profession. These policies need to be followed so as to increase the gender profile of the profession. It is essential to follow these policies as it morally and ethically correct. This is what is required by the constitution and social justice. These are some of the quotes from the questionnaires: "Accounting modules need someone who has a strong background in accounting I have learnt how to work hard and keep on practicing everyday." "We need help and inspiration from the university to improve our academic performance".

As per National Plan for Higher Education in South Africa, the size (numbers of students enrolled) and shape (enrolments in different fields of study) is not gearing towards meeting the needs of human resources in the country (Ministry of Education, 2001). It was also noted that there was a shift in enrolment pattern in the 1990s; that is, a large number of students moved from humanities to business and commerce discipline. In the context of the University of Zululand, there is a greater scope of expansion of the commerce and law students as per the PSP-ICON Strategic Report (2014). However, due to infrastructural constraints, UNIZULU has restricted the enrolment until 2019. Perhaps there is need to rethink on this issue if some constraints can be relaxed.

Developing female mentorship programmes is an essential part of the plan to develop the strength and confidence of female lecturers (Roos, 2009). At UNIZULU, there is a lack of

female tutors and mentors. However, in recent years, new staffs have been hired; there are now quite a few female lecturers in the Department of Accounting and Auditing which will ensure an improved academic performance of African females in future. The new B.Com Accounting Science programme is now accredited by the Council of Higher Education (CHE), South Africa. This signals continuous improvement in the teaching and learning activities which will benefit African females.

Lastly, the promotion and engagement of female students in gender activism are an important aspect in increasing gender machinery across South African universities (Bunyi, 2003). The gender activism was an important aspect in increasing gender machinery across South African universities. The Gender Equity and Task Team (GETT) called for interventions in primary, secondary and tertiary schooling (Roos, 2009). A few interventions which made sense were the establishment of gender equality councils at universities (Roos, 2009)

.4.5 SUMMARY

Major findings of the study are given hence. Experiences and challenges of first-year female accounting students at UNIZULU are discussed based on a survey. It was also tested that female performs less than males in accounting modules, however, this difference is margined in nature. Major students in accounting discussed there included: poor command of English language, poor command of mathematics, and (3) lack of good female models who can motivate students.

CHAPTER 5

DISCUSSION

This chapter provides the discussion of results, interpretations, and recommendations. The entire discussion is arranged under five sections. Section 1 covers the basic introduction to the study. Summary and findings are discussed in Section 2. Major conclusions are summarised in Section 3. Recommendations from the study are concisely described in Section 4. Recommendations for further research are provided in Section 5.

5.1 INTRODUCTION

The research objectives emanate from the problem statement that female accounting students generally underperform than their male counterparts and they face enormous challenges (Masasi, 2012; Spall, 2012). It is specifically important in the South African context due to apartheid. An understanding of female underperformance in accounting and factors affecting it is key information for designing gender sensitive policies. The major objectives of the study were as follows: (1) to assess and describe the reasons for poor academic performance in accounting courses in general and at UNIZULU in particular with special focus on African females; (2) to discuss and explore the academic experiences and challenges of African female accounting students at UNIZULU;(3) to test the underperformance of African female accounting students compared to their male counterpart in first year accounting modules at UNIZULU; and(4) to recommend policies and initiatives that will improve the academic enrolment and performance of African female students in accounting in general and at UNIZULU.

The first objective of the study was to understand the factors affecting the academic performance of students in accounting. A brief review of past studies coupled with the survey results helped understand these factors. The second objective towards studying the academic experiences and challenges of African female accounting students at UNIZULU was done by administering survey questionnaires which included two parts; (1) open-ended questions, and (2) Likert scale rating through a set of 10 statements. The relatively poor academic performance of females as compared to male students is a commonly accepted phenomenon. The experiences and challenges of these students are thus very critical for improving their academic performance. The third objective was to test the performance of African females compared to males using 2013-14 data set with the help of regression analysis. The fourth objective of the study included the recommendation of appropriate policies to improve the academic performance of African female students in accounting education in general and at UNIZULU in particular (Ndebele et al., 2013; Nzoko and Orodho, 2014; Smith, 2013; Myende, 2014).

5.2 SUMMARY OF FINDINGS

The findings of the study with respect to these objectives are summarised in each of the four subsections. Subsection 1 discusses the factors affecting the academic performance of female students in general. Subsection 2 provides an account of academic experiences and challenges of African female students in particular and at UNIZULU. The underperformance of female students compared to their male counterpart is tested through regression analysis and discussed in subsection 3. Policies to improve the academic representation of women in accounting are discussed in general subsection 4.

5.2.1 Factors Affecting Academic Performance of African Female Accounting Students

The female underperformance results can be interpreted in terms of socio-cultural learning and neuro-linguistic programming (NLP) models. As per NLP, learning behaviour is a product of language, mind, and body, whereas a sociocultural theory explains learning in terms of socialization process and other social factors. Based on structured questionnaire survey (Likert scale rating and open ended questionnaire) and literature review, the study confirmed that the three important factors can explain the underperformance of African female students in accounting in general and at UNIZULU (review of literature in chapter 2, analysis of results of this study in chapter 4) in particular. These factors include: 1) poor knowledge of English, 2) poor knowledge of mathematics, and 3) lack of good female role models.

English is seen to be an important language in the world today (Masasi, 2012). A good command of English ensures success in academic and social circles (Masasi, 2012). Students' battle with English and this leads to poor academic performance in accounting (Okafor and Egbon, 2011). Muller (2011) reported that poor performance of candidates in the Chartered Institute of Management Accounting exams (CIMA) is due to poor knowledge of English grammar. Student A said, "I can speak English but the battle to construct properly written sentences that are grammatically correct".

Mathematics is essential for most careers even in the business world. A good knowledge of mathematics opens up many careers in the business world including accounting. Student A said, "Mathematics is very important in accounting and is essential to succeed in it". There is a phobia regarding the application of mathematics and it is this phobia which makes mathematics difficult. Student B said, "I am scared of mathematics, hence I developed a phobia of mathematics. This resulted in a negative perception of mathematics".

A lack of good female role models at UNIZULU poses a grave problem to students. They feel that female lecturers should motivate them and act as agents of change. Student B said, "Mrs Khumalo is a good lecturer. She motivates us". Female students complain of not having being taught by female lecturers. Student C said: "I am worried about men teaching me, and I do not enjoy men teaching me. They intimidate me". African female students preferred female lecturers as they were seen as good mentors and communicators.

An intervention is needed to help improve the academic performance; this requires a set of appropriate policies and practices.

5.2.2 Academic Experiences and Challenges of African Female Students in Accounting

Based on open ended questionnaires and Likert scale analysis, the study recorded a number of experiences and challenges that female students face in studying accounting. Experiences of these students would be classified into six categories: (1) Academic support from lecturers, (2) Career intentions and aspirations of students, (3) Teaching and leadership style of lecturers, (4) Academic preparation by students, (5) Language understanding and (6) Curricular related problems. These are briefly discussed below.

1. Most of the students surveyed in the study felt that lecturers were good and professional. Students not only received academic but emotional and psychological support as well. A student commented, "I felt very blessed to be taught by such professional lecturers." They were happy with the academic support is given to them.
2. Career intentions of students from the surveys show that they have an earnest desire to become CA's. Student A expressed the following words, "I have always wanted to be a CA; it is in my DNA". Spall (2012) has shown that accounting is indeed a difficult and financially rewarding career. Furthermore, Spall (2012) has argued that accounting is a rich subject fraught with technical jargon and difficulties. It is

believed that accounting is a highly sought after career and requires a lot of hard work and patience. This is exemplified by student B's quote: "Accounting opens up many avenues for financial success".

3. The teaching and leadership style of lecturers is an important aspect of the study. According to the questionnaire, most students agreed that good leadership is shown by lecturers. Student B expressed the following words "My lecturer motivates us in class".
4. Academic preparation by students is an important part of the study. The following quotes from students M and N emphasizes good academic preparation. Student M said, "Accounting is a tough subject; it needs a lot of preparation"; Student N reported, "I have to prepare well for the degree". The degree requires a high level of maturity and intelligence. Many students are extremely stressed out by the examinations and tests. Students feel ecstatic when they pass the tests and examinations.
5. Language understanding is an important issue in the study. In UNIZULU, the medium of instruction is English but there is dissatisfaction expressed in their surveys. They prefer to have Zulu as a medium of instruction. A student asserted, "I am a Zulu speaker, English is difficult for me to understand and write". Many of the students thus expressed cognitive dissonance as a result of exclusionist language policy. English is seen to be a language of the colonizer and foreign to many UNIZULU students. Students feel alienated by the lack of spoken Zulu in the lecture hall; they understand certain concepts much better in Zulu.
6. Many African students are extremely confused by accounting syllabus. They prefer to learn business economics instead and are confused by the subject. There are three main curricular related problems that accounting students at UNIZULU experience:

(1) lack of understanding accounting concepts. (2) poor knowledge of mathematical and English skills and (3) poor mentorship and application of the curriculum. Poor knowledge of Mathematics and English contributes to bad results in accounting. In brief, poor mentorship and synthesis skills of students lead to poor performance in accounting. The following quotes from students X and Y illustrate the following point effectively. Student X- "I struggle to synthesise the information and come up with unique solutions to academic problems". Similarly student Y: "Synthesis of information is crucial in passing and doing well in accounting".

According to the survey, there are six notable challenges that students expressed were: (1) language barrier (2) lack of knowledge of mathematical skills, (3) time management problems, (4) discipline (5) poor control of skills, (6) miscellaneous. These are discussed below.

1. Language barriers have a serious role to play in the poor academic performance of African female students in accounting. Many students at UNIZULU have expressed dissatisfaction with being taught in English. Second-language speakers of English are disadvantaged in examinations. It is historically an African university with a majority of students being African and coming from rural areas.
2. Poor mathematical skill is common among accounting students. Student B said: "I battled with mathematics because it is difficult to understand". This quote highlights the lack of mathematical skills that this student has. Furthermore, the university needs to help the students feel confident in their mathematical ability.
3. Time Management is an important skill to succeed at university. Pehlivan (2013) focused on the academic performance of university students in Turkey and its relation with their time management skills; a strong correlation was found between the two. Macpherson (2011) also shows that time management is an essential skill for

university students. The study focuses on the academic performance of students studying in North American universities. Students were mostly conscientious and disciplined but some of them complained of poor time management skills due to girlfriend/boyfriend, poverty, poor socio-economic background.

4. Discipline is essential in any field; accounting requires an immense amount of discipline. It requires a strong sense of mind and will power. Student A said, "Discipline is needed if one needs to study and succeed in accounting".
5. Poor skills lead to the poor academic performance of female students at UNIZULU. There are three main difficulties that accounting companies face when they employ accounting graduates: (1) poor knowledge of accounting and business terminology. (2) lack of communication skills in business and (3) poor knowledge and understanding of the business cycle. The students complained that they face difficulty in mastering business communications due to poor command of English language.
6. The presence of good female lecturers is an asset to the university. This is also a good example of gender equality which is espoused by the constitution. Female students can be motivated by good mentoring from female academics. They can act as models of social change. Social change is an important aspect of gender relations at the university. There are some studies such as Spall (2012), Masasi (2012) which show that good female role models can provide inspiring leadership students.

5.2.3Testing Female Underperformance

The study also tested whether female students underperform compared to male students. The study found that female students slightly underperform (1 to 6 percent) compared to male students. If one analyses the lack of skills and poor control of accounting procedures from a gender perspective, one can see that female students tend to perform worse than male students due to societal and gender constructions. Society expects women to be nurturing

and kind yet this is what impedes professional growth. Females often have ambivalent feelings towards entering the business world and this is expressed by them during the survey. Student x commented, "I am unsure of myself in the business world". An examination of regression results in Table 5.1 indicates the following:

Table 5.1: Regression Results of Underperforming Female Accounting Students, Compared to Males in UNIZULU.

Particulars	Constant	Coefficient & t statistic ()	Adjusted R^{-2}	F- value
Semester 1 2013	2.009 (28.559)	-0.199 (-2.145)	0.007	4.60
Semester 2 2013	1.892 (28.311)	-0.175 (-1.993)	0.006	3.97
Semester 1 2014	51.534 (65.27)	-2.466 (-2.25)	0.012	5.06
Semester 2 2014	40.564 (30.76)	-6.157 (-3.38)	0.031	11.43

Source: Estimation

1. Although adjusted R^2 is very small, it is significant at 5 percent level of significance.
2. The regression coefficient in gender dummy has a negative sign for all estimated regressions and they all are significant at 5 percent level of significance. This proves that female accounting students perform less than their counterpart males.
3. The magnitude of underperformance shows a great variation from one semester to the other semester and from year to year. For example, underperformance coefficient for both semesters of 2013 was – 0.199and -0.175 respectively for semester one and two. It means female students underperformed by 0.199 or 0.175 percent less than their male counterparts in respective semesters. However, the magnitude of underperformance went up to 2.47 and 6.15 percent respectively in semester 1 and 2 of 2014 (Table 5.1).

In essence, female students, in general, obtained lower marks in first year accounting module than counterpart male students. The magnitude of underperformance is however not very large (from 1 to 6 percent).

5.2.4 Policies to Improve Academic Performance of Females in Accounting

According to the literature review (Chapter 2), three sets of policies were suggested that would increase academic performance of female students at UNIZULU. These three policies constitute: (1) an increased female enrolment in science and commerce as compared to education and humanities (Ministry of Education, 2001; Spall, 2012; Masasi 2012); (2) developing female mentorship and tutorship programmes in order to improve their performance (Spall, 2012;Roos 2009); and (3) promotion and engagement of female students in the voluntary gender activism and equality measures.

Previous studies such as Spall (2012) and Masasi (2012) have stated that the performance of female students is considerably lower than males. This is in contrast to this study which estimates underperformance of African female students by 1-6 percent. As per National Plan for Higher Education in South Africa, the size (numbers of students enrolled) and shape (enrolments in different fields of study) is not gearing towards meeting the needs of human resources in the country (Ministry of Education, 2001). It was also noted that there was a shift in enrolment pattern in the 1990s; that is, a large number of students moved from humanities to business and commerce discipline. In the context of the University of Zululand, there is a greater scope of expansion of the commerce and law students as per the PSP-ICON Strategic Report (2014). However, due to infrastructural constraints, UNIZULU has restricted the enrolment until 2019. Perhaps there is need to rethink on this issue if some constraints can be relaxed.

Developing female mentorship programmes is an essential part of the plan to develop the strength and confidence of female lecturers (Roos, 2009). Females are fully capable of tackling the gender stereotypes surrounding them and focussing on enhancing the female students' self-esteem (Roos, 2009). At UNIZULU, there is a lack of female tutors and

mentors. However, in recent years, new staffs have been hired; there are now quite a few female lecturers in the Department of Accounting and Auditing which will ensure an improved academic performance of African females in future. The new B.Com Accounting Science programme is now accredited by the Council of Higher Education (CHE), South Africa. This signals continuous improvement in the teaching and learning activities which will benefit African females.

Lastly, the promotion and engagement of female students in gender activism are an important aspect in increasing gender machinery across South African universities (Bunyi, 2003). The gender activism was an important aspect in increasing gender machinery across South African universities. The Gender Equity and Task Team (GETT) called for interventions in primary, secondary and tertiary schooling (Roos, 2009). A few interventions which made sense were the establishment of gender equality councils at universities (Roos, 2009)

5.3 MAJOR CONCLUSIONS

Education is seen as a tool for social change. Investigating the experiences and challenges of first-year African female accounting students are very critical for developing an appropriate framework that will improve their academic performance. Three major factors that impede the performance of females in accounting discipline are: 1) poor English, 2) poor command of Mathematics, and 3) lack of good female role models. In the context of UNIZULU, all these three factors were found to be contributing to the poor performance of African females. Major challenges that African females faced at UNIZULU included: language barriers, poor mathematical skills, poor time management, poor control of business skills and lack of female lecturer role model. Accounting is seen as a tough discipline which requires a sound knowledge of Mathematics and English language in order to excel. Therefore, adequate academic support in Mathematics and English from the university together with good

leadership style are essential for the excellent performance of the students in their course of study. Students also need skills related to time management and discipline, knowledge of key accounting concepts, business communication skills and others (pervasive skills).

Also, the majority of female students do not believe that only female lecturers can help them more than male lecturers. Rather, it is a person specific problem, not a gender specific problem. It was also clear from the study that there was no evidence of clear gender discrimination of female students by male lecturers, and UNIZULU has provided good academic support to students. Varied experiences of African female students were recorded. For example, the majority of students surveyed felt that lecturers were good and of a sufficiently high academic standard. Students were motivated by the idea of becoming a CA and earning a high income thereafter. Students also noted that lecturers were a good source of motivation, in addition to providing academic knowledge. The majority of students experienced difficulty in learning through English language and wished for a Zulu language interpretation.

Furthermore, based on the regression result, it can be concluded that female accounting students perform lesser than their male counterpart, although the magnitude of the underperformance varies from one semester to the other and also from one year to the other. In effect, female students, in general, obtained lower marks in first year accounting modules than their male students. The underperformance was in the range pf 1-6 percent, compared to the male counterpart.

Major policies to improve the academic performance of female accounting students included: (1) developing mentorship and tutorship programmes to help understand accounting better and improve academic performance; (2) additional courses on English and Mathematics to be added to improve the basic reading and numeracy skills; (3) increasing enrolment of females

in accounting through incentives as per the National Plan for Higher Education, South Africa (Ministry of Education, 2001) and (4) promotion and engagement of female gender activism and gender equality measures by institutions.

5.4 RECOMMENDATIONS

It was established from the study that female accounting students perform less than their male counterpart and the major cause of such dismal performance include poor command of English language, inadequate Mathematics skills, poor time management and lack of mentorship.

To mitigate the problem, the following policy changes are suggested. Firstly, a program of mentorship or supplemented instruction (peer learning) is considered essential for improving the both subject-related and pervasive (communication, time management etc.) skills of the students. Secondly, additional courses in English and Mathematics at tertiary level are to be added to the curriculum so as to build a good academic foundation of students. Thirdly, the proportion of female lecturers in accounting should be upped so as to provide a good female role model to African female students. Role models play an important role in motivating the female students. Fourthly, the university has an important role to play in promoting the gender justice and women empowerment. In the light of the above, it is recommended that female enrolment in accounting should be incentivised and taken as a challenge

5.5 RECOMMENDATIONS FOR FURTHER RESEARCH

Although accounting provides a quick and well-paid employment to women after completing CA, women do not climb to higher ladders in terms of leadership in companies and businesses. This is a demotivation for many new entrants to the accounting profession. This needs to be researched so that women CAs can take full advantage of education. The other

interesting area of research is how to increase the female enrolment in accounting and how the students should be mentored to achieve the highest academic performance.

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APPENDICES

APPENDIX A

APPENDIX A: QUESTIONNAIRE ON ACADEMIC EXPERIENCES/CHALLENGES OF FEMALE STUDENTS AT THE UNIVERSITY OF ZULULAND IN FIRST YEAR ACCOUNTING COURSES

This questionnaire is being used to gather information on female accounting students' academic experiences of Accounting modules at the University of Zululand. Kindly complete all the items in the questionnaire as frankly as possible. The responses will be used for research purposes only. The information is being collected as part of Masters' Thesis work and is therefore strictly for academic purposes. I will be grateful to have you take part in the study by responding to the items as honestly as possible. Please be assured that the information you provide will be kept confidential. Thank you.

SECTION 1

Student Number:

Age:

Race:

Place of Residence: Inside KZN/Outside KZN (circle one option only)

Year Grade 12 passed-

Grades in high school Subjects-

Subjects	Grade
1.	
2.	
3.	
4.	
5.	
6.	

SECTION 2

LIKERT SCALE INTERVIEW

INSTRUCTIONS: Answer the following questions by ticking the most appropriate column. The following rating scale is used to answer the questions. **1- Strongly Disagree, 2- Disagree, 3- Neutral, 4- Agree, 5- Strongly Agree**.

No	Statement	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Disagree
1	The content of Accounting lectures was difficult.					
2	The content of the course requires a sound knowledge of Mathematics.					
3	A good knowledge of English is essential for attaining good marks in Accounting modules.					
4	Extra Mathematics Classes will help students understand Accounting concepts better and will enable students to earn better marks.					
5	Extra English Classes will help Students improve the Academic performance of students.					
6	Female Accounting lecturers teach better than male Accounting lecturers.					
7	Assessment of the Accounting course was fair and transparent.					
8	Female Accounting Lecturers understand the problem of female students much better than male Accounting lecturers.					
9	Female Accounting students are discriminated against by male lecturers in general.					
10	Good academic support was provided by the University.					

SECTION 3

OPEN-ENDED QUESTIONNAIRE

Student Number:

Question 1- Why did you decide to study Accounting?

Question 2 - Do you have sufficient tutorial support for the course?

Question 3 - What kind of challenges are you faced with in Accounting modules?

Question 4 – Briefly explain the most important lessons learnt from this module?

Question 5 - What do you have to say about the leadership style of your Accounting lecturers?

Question 6 - How was the teaching style of the lecturers? Was it effective in improving and enhancing the knowledge of the students?

Question 7 - Were the lecturers well prepared and do you think they had good grasp of the subject knowledge?

Question 8 - Do you plan or intend to be a Chartered Accountant (CA). If so what sort of challenges you imagine that you may encounter while being an accountant.

Question9 -Some of the students experienced academic difficulties in Accounting modules. Did the lecturers help these students overcome their difficulties?

APPENDIX B: ETHICAL CLEARANCE

UNIVERSITY OF ZULULAND
RESEARCH ETHICS COMMITTEE
(Reg No: UZREC 171110-030)

RESEARCH & INNOVATION
Website: http://www.unizulu.ac.za
Private Bag X1001
KwaDlangezwa 3886
Tel: 035 902 6887
Fax: 035 902 6222
Email: ManqeleS@unizulu.ac.za

ETHICAL CLEARANCE CERTIFICATE

Certificate Number	**UZREC 171110-030 PGM 2015/175**							
Project Title	**African Female student's experience of introductory accounting modules at UNIZULU**							
Principal Researcher/ Investigator	AR Tewari							
Supervisor and Co-supervisor	Prof A Bayaga		Prof X Mtose					
Department	Mathematics, Science & Technology Education							
Nature of Project	Honours/4th Year		Master's	x	Doctoral		Departmental	

The University of Zululand's Research Ethics Committee (UZREC) hereby gives ethical approval in respect of the undertakings contained in the above-mentioned project proposal and the documents listed on page 2 of this Certificate.

Special conditions: (1) The Principal Researcher must report to the UZREC in the prescribed format, where applicable, annually and at the end of the project, in respect of ethical compliance.
(2) Documents marked "To be submitted" (see page 2) must be presented for ethical clearance before any data collection can commence.

The Researcher may therefore commence with the research as from the date of this Certificate, using the reference number indicated above, but may not conduct any data collection using research instruments that are yet to be approved.

Please note that the UZREC must be informed immediately of

- Any material change in the conditions or undertakings mentioned in the documents that were presented to the UZREC
- Any material breaches of ethical undertakings or events that impact upon the ethical conduct of the research

Classification:

Data collection	Animals	Human Health	Children	Vulnerable pp.	Other
X					

Low Risk	Medium Risk	High Risk
	X	

The table below indicates which documents the UZREC considered in granting this Certificate and which documents, if any, still require ethical clearance. (Please note that this is not a closed list and should new instruments be developed, these would require approval.)

Documents	Considered	To be submitted	Not required
Faculty Research Ethics Committee recommendation	X		
Animal Research Ethics Committee recommendation			X
Health Research Ethics Committee recommendation			X
Ethical clearance application form	X		
Project registration proposal	X		
Informed consent from participants	X		
Informed consent from parent/guardian			X
Permission for access to sites/information/participants	X		
Permission to use documents/copyright clearance			X
Data collection/survey instrument/questionnaire	X		
Data collection instrument in appropriate language		Only if necessary	
Other data collection instruments		Only if used	

The UZREC retains the right to

- Withdraw or amend this Certificate if
  - Any unethical principles or practices are revealed or suspected
  - Relevant information has been withheld or misrepresented
  - Regulatory changes of whatsoever nature so require
  - The conditions contained in this Certificate have not been adhered to

- Request access to any information or data at any time during the course or after completion of the project

The UZREC wishes the researcher well in conducting the research.

Professor Nokuthula Kunene
Chairperson: University Research Ethics Committee
27 October 2015

CHAIRPERSON
UNIVERSITY OF ZULULAND RESEARCH ETHICS COMMITTEE (UZREC)
REG NO: UZREC 171110-30
27 -10- 2015
RESEARCH & INNOVATION OFFICE

APPENDIX C

APPENDIX C: DESCRIPTIVE INFORMATION ABOUT THE RESPONDENTS, UNIZULU

Table C.1: Average Grades for Accounting for Female Students at UNIZULU

Respondent	Gender	Accounting Grade	Mathematics Grade	English Grade
1	F	N/A	5	6
2	F	N/A	5	6
3	F	N/A	5	7
4	F	7	5	7
5	F	4	4	6
6	F	N/A	6	7
7	F	N/A	5	5
8	F	5	5	5
9	F	6	6	4
10	F	5	5	4
11	F	5	7	6
12	F	3	6	5
13	F	6	4	5
14	F	5	6	4

15	F	N/A	5	5
16	F	5	6	7
17	F	N/A	4	4
18	F	6	5	5
19	F	4	4	5
20	F	5	5	5
21	F	4	3	5
22	F	5	4	4
23	F	5	4	4
24	F	6	6	4
25	F	4	5	5
26	F	5	4	4
27	F	4	5	5
28	F	5	4	6
29	F	5	6	7
30	F	6	7	5
31	F	5	6	4
32	F	4	7	4

33	F	5	4	4
34	F	4	6	6
35	F	5	7	5

Table C.2: Average Age of Female Students in the Sample, UNIZULU

Respondent	Age	Place of residence	Mother tongue	Parents Occupation
1	19	Inside KZN	ZULU	Clerk
2	19	Inside KZN	ENGLISH	Farmer
3	19	Inside KZN	ZULU	Teacher
4	18	Inside KZN	ENGLISH	Unemployed
5	19	Inside KZN	ENGLISH	Taxi driver
6	18	Outside KZN	ENGLISH	Pensioner
7	19	Inside KZN	ZULU	Unemployed
8	20	Outside KZN	ZULU	Teacher
9	19	Inside KZN	ENGLISH	Teacher
10	19	Outside KZN	ZULU	Pensioner
11	20	Outside KZN	ZULU	Retired
12	18	INSIDE KZN	ZULU	Retired
13	20	Outside KZN	English	Retired
14	19	Outside KZN	English	Retired
15	19	Inside KZN	English	Retired
16	18	Inside KZN	ZULU	Retired
17	20	Outside KZN	ZULU	Lecturer
18	19	Inside KZN	ZULU	Employed
19	19	Inside KZN	English	Clerk

20	19	Inside KZN	Zulu	Retired
21	19	Inside KZN	Zulu	Pensioner
22	21	Inside KZN	Zulu	Clerk
23	21	Inside KZN	Zulu	Retired
24	19	Outside KZN	English	Pensioner
25	20	Inside KZN	Zulu	Clerk
26	20	Inside KZN	English	Pensioner
27	18	Inside KZN	Zulu	Teacher
28	19	Outside KZN	English	Teacher
29	18	Inside KZN	Zulu	Retired
30	19	Inside KZN	English	Retired
31	18	Inside KZN	English	Retired
32	19	Inside KZN	English	Retired
33	19	Inside KZN	Zulu	Accountant
34	18	Inside KZN	English	Teacher
35	19	Outside KZN	Zulu	Retired

APPENDIX D

APPENDIX D: Likert Scale Responses, UNIZULU

Table D.1 Average Responses of Likert Scale Questions for UNIZULU students

Statements										
Individual	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
1	4	4	3	4	4	3	3	2	2	4
2	3	4	4	5	5	4	1	1	2	3
3	2	4	4	4	4	3	4	3	1	4
4	2	3	4	3	3	2	4	1	3	4
5	2	4	4	4	3	3	4	3	5	5
6	5	4	4	3	3	5	4	4	4	4
7	4	4	4	4	3	4	4	4	4	4
8	4	4	4	4	4	4	4	3	4	4
9	4	4	5	4	4	2	3	2	4	3
10	4	5	4	4	5	4	3	4	2	3
11	5	4	4	4	4	4	3	3	2	4
12	4	4	4	4	4	4	3	4	2	4
13	4	4	2	5	4	4	4	3	5	4
14	4	4	4	4	4	3	3	3	4	4
15	4	4	4	4	4	4	4	2	5	4
16	4	4	4	4	2	3	3	4	3	4
17	4	4	2	5	4	3	4	5	2	4
18	4	4	4	4	5	4	4	3	5	5
19	4	4	4	2	4	4	2	4	3	4
20	2	4	4	4	2	3	4	4	4	3
21	4	4	4	4	2	4	4	2	2	4
22	4	4	4	4	4	2	4	4	2	4
23	4	4	4	4	4	4	4	4	2	4
24	4	4	4	4	4	4	4	3	2	4
25	4	4	4	4	4	4	4	4	4	4
26	4	4	4	4	4	4	4	4	4	4
27	4	4	4	4	4	2	4	2	4	4
28	2	4	4	4	4	3	2	5	4	4
29	2	4	4	4	4	2	3	3	3	4
30	2	4	4	4	4	3	4	4	4	4
31	4	4	4	3	4	4	3	3	3	2
32	4	4	4	3	3	4	4	4	3	4
33	4	4	4	4	2	3	3	3	4	4
34	4	4	3	3	4	4	4	3	3	4
35	4	4	4	4	3	3	2	4	4	4
Average	**3.60**	**3.80**	**4.0**	**3.9**	**3.70**	**3.40**	**3.30**	**3.40**	**3.40**	**3.90**

APPENDIX E

APPENDIX E: SUMMARY OF ANSWERS OF STUDENTS TO OPEN ENDED QUESTIONS, UNIZULU

Question 1- Why did you decide to study Accounting?

Responses	**No of students**
Love accounting	2
Good career	27
Other	5
Total	**35**

Question 2 - Do you have sufficient tutorial support for the course?

Responses	**No of students**
Yes	34
No	1
Total	**35**

Question 3 - What kind of challenges are you faced with in Accounting modules?

Responses	**No of students**
Difficult and hard work and maths skills	9
Financial challenge	4
Language problem/barrier	14
Time Management	2
Other	6
Total	**35**

Question 4 – Briefly explain the most important lessons learnt from this module?

Responses	**No of students**
Listening skills	1
Reading skills	1
Accounting concepts	2
Time Management	8
Hard work and discipline	4
Non-response	12
Other	9
Total	**37**

Question 5 - What do you have to say about the leadership style of your Accounting lecturers?

Responses	**No of students**
Good leadership	32
Other	3
Total	**35**

Question 6 - How was the teaching style of the lecturers? Was it effective in improving and enhancing the knowledge of the students?

Responses	**No of students**
Yes, Good leadership style	27
No	5
Other	3
Total	**35**

Question 7 - Were the lecturers well prepared and do you think they had good grasp of the subject knowledge?

Responses	**No of students**
Well-prepared	34
Not well-prepared	1
Total	**35**

Question 8 - Do you plan or intend to be a Chartered Accountant (CA). If so what sort of challenges you imagine that you may encounter while being an accountant.

Responses	**No of students**
Many challenges	26
Not so challenges	6
No challenge	3
Total	**35**

Question9 -Some of the students experienced academic difficulties in Accounting modules. Did the lecturers help these students overcome their difficulties?

Responses	**No of students**
Helped	29
Not helped	6
Total	**35**

APPENDIX F

University of Zululand
Website: http://www.uzulu.ac.za

Private Bag X1001
3886 KwaDlangezwa

Faculty of Commerce, Administration & Law

Department of Accounting and Auditing

Module Title	**Financial Accounting 1**
Module Code	**CAFA/ CACC/ CACX 101**
Programme in which the module is offered	**B.com Accounting or General**
Year of offering	**First year**
SAQA Credits	
NQF level	**5**
Name of Lecturer	**Mr Mthimkhulu T.**

January 2016

Dear student

Welcome, as learners, to the amazing world of Financial accounting. We would like to invite you to use the lecturer as facilitator to develop your knowledge in this subject to the maximum. In order to attain success in this subject, your own contribution is important. It is important that you realize **that it is your responsibility to prepare for classes and to initiate class discussions**. If your attitude towards your study is correct, success will inevitably await you in your future career.

At the end of this course, you should have developed the necessary skills to understand the business cycle and various decisions taken in a business, record and interpret financial transactions, prepare financial statements, and relate underlying accounting assumptions and concepts to current practice.

You are expected to develop the ability to record all routine type transactions including VAT cash book in accordance, with VAT act requirements, Introduction to employees' tax and the computation of salaries and wages amounts.

Once you have understood the theory, practical applications will be facilitated through the completion of homework and self-study assessment questions. All the information and resources you need to ensure your success within your reach, use them. These include your learning guide, handbook, additional material, and the internet and related accounting handbooks available in the resource centre.

Purpose of the learning guide

This learning guide serves as an instrument of preparation for the learner. It enables you to plan your studies and to follow the completion of the curriculum framework. Because Financial accounting is a practical subject, the theory is explained and then practical problems must be solved. You must study the theory beforehand; this will help you complete the theory sections quicker. More time can then be spent on the practical work.

The content of this learning guide must **not** be regarded as complete. The accumulation of knowledge and insight, as well as the achievement of specific goals, is the learner's primary responsibility. The learning process will be facilitated within the academic framework with the learning outcomes. The learner should, therefore, know which learning outcomes must be achieved after each session and what the learner will have to give an account of at the end of the module.

THIS IS AN IMPORTANT DOCUMENT AND SHOULD BE READ CAREFULLY AND CONSULTED REGULARLY DURING THE SEMESTER.

Lecturer's expectations

As the facilitator, my expectations from you, as a learner, is to work hard, read the relevant literature before class and diligently do your homework and attend your tutorials. Prepare well and timeously for your tests and hand in tutorial work of a good quality on time. Be the best student you can be.

You are expected to read the relevant chapters of the prescribed textbook in accordance with the lecture programme. It is expected that you will complete the reading **before** the relevant lectures.

Much of your learning will take place away from the lectures and tutorials through pre-requisite reading, revision, and attempts at written assignments. The pre-requisite reading is essential if the maximum benefit is to be gained from attending lectures.

NB. The lectures are intended to provide a broad framework of the subject matter. The student builds on this framework by means of reading and self-study of the prescribed textbook and working through the homework tutorials. Students are expected to use the vacation as consolidation time to ensure that they keep pace with the teaching programme.

TABLE OF CONTENTS

1. DEFINITION OF TERMS

- ✓ **Learner/study guide:** A learner/study guide helps in organising lecture notes and textbook material so that students can increase their comprehension and memory of large amounts of information. Specific outcomes on topics covered, the summary of content, as well as revision questions are included.

- ✓ **Tutorial:** A tutorial is an interactive method of transferring knowledge in the learning process. A tutorial seeks to teach by example and supply the information to complete a certain task.

- ✓ **Practical:** A practical is a lesson in which theories and procedures learned are applied to the actual making or doing something.

- ✓ **Formative assessment:** The goal of formative assessment is develop and monitor student learning to provide ongoing feedback that can be used by lecturers to improve their teaching and by students to improve their learning.

- ✓ **Summative assessment:** The goal of summative assessment is to evaluate student learning at the end of an instructional unit by comparing it against some standard or benchmark.

2. GENERIC OUTCOMES

These are critical cross-field outcomes that inform all teaching and learning as stipulated by SAQA Regulations. Each module should enable students to:

- work effectively as individuals and with others as members of a team;
- organise and manage themselves and their activities responsibly and effectively;
- identify and solve problems and make decisions using critical and creative thinking;
- collect, analyse, organise and critically evaluate information;
- communicate effectively using visual, symbolic and/or language skills in various modes;
- use science and technology effectively and critically showing responsibility towards the environment and the health of others; and
- demonstrate an understanding of the world as a set of related systems by recognising that problem-solving contexts do not exist in isolation.

3. MODULE PURPOSE

Financial Accounting is predominantly an applied discipline that is based on broad conceptual principles. Students will be expected to apply these principles with a high level of **technical competence**. Furthermore, as numerous issues in financial accounting remain unresolved, students will be encouraged and expected to debate such issues.

The standard of Financial Accounting has been set to the level required for those intending to become Chartered Accountants and it is, therefore, a demanding course. Upon completion of Financial Accounting, students may continue with Financial Reporting 2 (CACC201).

As your exposure grows in the field of accounting, you will be able to make a mature assessment of the direction in which your career is to take. The possibilities for employment include, but are not limited to, municipal accounting, company secretary, financial accounting and its branches of internal and external auditing and cost accounting.

Each of these options may allow articulation towards ultimate qualification and membership of their professional society.

4. MODULE OUTCOMES

After working through and studying this module the learner should be able to:

- Understand the business cycle and various decisions taken in a business;
- Record financial transactions in accounting records;
- Interpret financial transactions through the application of definitions and recognition criteria as set out in accounting framework;
- Prepare financial statements;
- Relate underlying accounting assumptions and concepts to current practice.

5. TOPICS WITH SCHEDULE

Week 1		**Reading**
8/2 – 12/2	**The objective of a business** ➢ What is the objective of a business enterprise ➢ Understanding the business cycle o Financing decision o Investing decision o Operating decision o Distributing decision ➢ Business processes ➢ Source documents and the flow of information	**Chapter 2**
Week 2		**Reading**
15/2 – 19/2	**Financial Position**	

	➢ Refining our understanding of the effects that transactions have on assets, liabilities and equity ➢ Understanding business transactions in terms of: o Financial position o Changes in financial position ➢ Understanding the concepts behind the Statement of Financial position and the Income Statement	**Chapter 2**
Week 3 and 4		**Reading**
22/2 – 26/2 **29/2 – 4/3**	**Recording business information- bookkeeping** ➢ The accounting system ➢ Debits and credits ➢ What is a general journal entry? ➢ Recording entries in the general journal ➢ Posting general journal entries to the general ledger. ➢ Preparing a pre-closing trial balance. ➢ Recording closing journal entries in the general journal. ➢ Posting the closing entries from the general journal to the general ledger. ➢ Balancing ledger accounts. ➢ Preparing a post-closing trial balance. ➢ Preparing the Income Statement. ➢ Preparing the Statement of Financial Position	**Chapter 3**
Week 4		**Reading**
7/3 – 11/3	**Elements of financial statements** ➢ Conceptual Framework ➢ What are financial statements? ➢ Objectives of financial statements. ➢ GAAP ➢ Elements of financial position are: o Assets o Liabilities o Equity ➢ Definitions and recognition criteria i.e. when do we recognize elements on the balance sheet o Assets o Liabilities o Equity	**Chapter 4**

Week 5		**Reading**
14/3 – 18/3	**The Accounting framework** ➢ Conceptual Framework	

	➢ Understand the 2 basic assumptions that underlie the preparation of all financial statements according to GAAP ➢ Understand the qualitative characteristics that financial information should have according to GAAP, in order to be useful ➢ Understand how the elements are measured	**Chapter 4**
TEST 1: Friday 18 MARCH 2016 (Work covered in weeks 1 – 5)		
Week 6		**Reading**
22/3 – 24/3	**Financial statements** ➢ Understand the process required to prepare Financial Statements ➢ Understand how to process adjusting journal entries o Prepaid expenses o Accrued expenses o Income received in advance o Accrued income o Impairment of inventory	**Chapter 6**
Week 7		**Reading**
29/3 – ¼	**Financial statements** ➢ Understand how to process adjusting journal entries o Bad debts o Allowance for Doubtful Debts o Depreciation ➢ Understand what is meant by the term "depreciation" ➢ Straight line method	**Chapter 6**
Week 8		**Reading**
4/4 – 8/4	**Specialised Journals** ➢ Understand the need for and purpose of specialised journals ➢ Understand the different types of specialised journals ➢ Understand where specialised journals fit into the recording process of transactions ➢ Understand the link between the specialised journals and the general ledger **Inventory asset** ➢ What is inventory (element in financial statements) ➢ When is an asset classified as inventory ➢ When to record the acquisition of inventory ➢ When inventory should no longer be recorded	**Chapter 3 and 7**

	➢ How to calculate the total cost of inventory	
Week 9		**Reading**
11/4 – 15/4	**Inventory asset** ➢ How to record inventory in the general ledger o Perpetual method o Periodic method ➢ How to allocate the cost of inventory to each sale ➢ 2 cost allocation methods – assuming the perpetual method) o FIFO (First-in-First-Out) o Weighted average ➢ Understand and calculate "mark-up" of inventory	**Chapter 7**
Week 10		**Reading**
18/4 – 22/4	**VAT** ➢ Understand what Value Added Tax (VAT) is ➢ Know how to record VAT in the books of the registered VAT vendor / business. ➢ Understand how VAT affects the financial statements of a business	**Chapter 5**
TEST 2: Friday 22 April (Covering work from week 1 to week 10)		
Week 11		**Reading**
25/4 – 29/4	**Cash basis** ➢ Be able to read and understand a bank statement ➢ Understand why the bank account balance in the general ledger can differ from the balance on the bank statement. ➢ Understand the need for reconciling the balance in the bank account in the general ledger to the balance reflected on the bank statement ➢ Be able to perform a bank reconciliation	**Chapter 8**
PROJECT: MONDAY 18 MAY		
Week 12		**Reading**
2/5 – 6/5	**Property Plant and Equipment asset** ➢ How to record PPE in the general ledger o Initial recognition o Depreciation o Subsequent expenditure o Revaluation, impairment	**Chapter 11**

	○ Profit or loss on sale ○ PPE reconciliation	
Week 13		**Reading**
9/5 – 13/5	➢ Revision and integrated questions	

6. NOTIONAL HOURS

The number of hours that this module has been allocated on the timetable is 3 x 55 minute periods. Notional learning hours are hours that are used for the learning activities and assessment of the module such as lectures, tutorials, practical's, presentations, independent study etc. The number of notional hours for this module accumulates to 150.
The lectures are intended to provide a broad framework of the subject matter. The student builds on this framework by means of reading and self-study of the prescribed textbook and working through the homework tutorials. Students are expected to use the vacation as consolidation time to ensure that they keep pace with the teaching programme.

7. CONSULTATION TIMES

All course material queries should first be addressed to your tutors during tutorial sessions. If you are still unable to have your query answered you may make an appointment to see the lecturer. The lecturer is available to assist you during specified consultation hours. These times appear on the office door.

Lecturer is available for consultation and to assist with your problems in the lecture room immediately before and after lectures.

8. TEACHING STRATEGY

The course is planned to occupy approximately 15 hours per week for 13 weeks. This time is made up as follows:

	Hours per week
Pre-requisite reading for lectures	**4**
large group lectures	3
small group tutorial	1½
Preparation of written tutorials	4
Revision of lectures	2½
Total	**15**

8.1 Tutorial groups (Maximum 35 students in a group)

The functions of the tutorial groups are to:

- Allow you to consolidate your knowledge of accounting concepts taught in the previous week's lectures by completing unseen assignments and receiving feedback either through discussions or graded assignments;
- Allow you to participate in problem solving, working in groups and/or independently;
- Enable you and/or your tutor to identify and diagnose any learning problems you may have;
- Give the lecturers, through the tutors, as much feedback as possible on the effectiveness of the lectures and the teaching materials, as well as your individual progress.

8.2 Tutorial Attendance

Tutors are a vital link between you and the course lecturers, but they are NOT expected to give mini-lectures. Attendance registers are maintained since tutorial attendance forms part of the **duly performed requirement** (see point 8). Please note that tutorial attendance does not only refer to your physical presence at the tutorial. Attendance at a tutorial is only awarded if you have attempted all the tutorial questions set for the week and participated in all the exercises during the tutorial.

You will sign up to a tutorial group during the second week of lectures (see point 5). Once you have been assigned to a tutorial group you may not change your group allocation nor may you attend another group's tutorial.

If tutorials are cancelled for public holidays, make-up tutorials will be organised. If you are unable to attend these you will need to attend any other tutorial slot you are able to attend. **Your acceptance into the tutorial venue will depend on availability of seating.**

9.

TUTORIALS WILL COMMENCE DURING THE WEEK STARTING

MONDAY 22 FEBRUARY 2016

Changing tutorial groups

Once the sign up procedure closes on Friday 26 February 2016, changes will not be permitted without departmental approval **and only under exceptional circumstances**. To apply for a change in tutorial group you need to write a letter of motivation and submit this with a copy of your timetable to office no. D215

Changes will be communicated to students showing the changes that have been approved. Only **ONE** change will be permitted, therefore students need to plan carefully before requesting a change.

No changes will be considered unless a copy of your timetable has been submitted with the letter of motivation

10. PRESCRIBED LITERATURE

Kew, J. and Watson, A. 2015.**Financial Accounting – An introduction.**4th Edition. Oxford (ISBN 978 019 904 6485)

AND

Kew, J., Watson, A. and Carpenter, R. 2012. **Financial Accounting – The question book.**4th Edition. Oxford (ISBN 978 019 904453-5)

11. MATERIALS NEEDED FOR THE MODULE

The items necessary in this module include:

- Stationery (pens, pencils, rulers, calculators, etc.)
- Exercise books or examination pads
- File

12. Homework tutorials

These comprise several questions per week that you will have to work through on your own. You must hand in your attempted solutions. The tutor will review the tutorials handed in. **In order to qualify to write the final examination one of the requirements is that you have to submit all your homework tutorial exercises satisfactorily completed on at least 80% of the weeks.**

Incomplete submissions will be ignored - all the questions set for the week must be reasonably attempted.

Tutorials must be handed in on **MONDAYS BY 09h00**. They should be stapled and clearly marked with your tutorial group number and tutor's name and placed in office D215. **Tutorial submissions handed in which do not clearly show a TUTORIAL GROUP NUMBER will be ignored and not accepted for DP purposes.**

Tutorials handed in late will not be accepted for DP purposes.

13. Objective tests

Students will be required to write objective tests during the tutorial periods. The best five objective tests will count 10% towards the semester mark. Objective tests are written during EITHER during the first or last 10 – 15 minutes of the tutorial. Students who are late for their tutorial class will not be given additional time to complete the test.

Please note that an objective test mark will only count towards your year mark if the objective test is completed in the tutorial group that you have been registered with. If you attend any other tutorial group other than the group you are registered with, you will **not be** allowed to write the objective test. The **only** exception to this rule will be make-up tutorials that occur in weeks during which there are public holidays **AND** if you're registered tutorial occurs on the day of the public holiday.

14. ASSESSMENT CRITERIA

The assessment criteria must arise from, and be linked to, the intended outcomes. You, as students, will be informed about the way in which you will be assessed. This means that you will be told what knowledge, skills and outcomes need to be acquired in order to achieve the outcomes.

14.1. FORMATIVE ASSESSMENT (DURING THE SEMESTER)

Formative assessment takes place during the process of teaching and learning with the purpose of developing the learners' abilities. Formative assessment will occur in the form of formal tests, class work, homework and assignments.

If any of these are missed, marks of zero **(0)** will be awarded unless a valid medical certificate or reason is handed to me as soon as possible. Alternative arrangements will be made at the discretion of the lecturer.

14.2 SUMMATIVE ASSESSMENT (FINAL EXAMINATION)

Summative assessment is undertaken to make judgment about the learners' achievement and is carried out at the end of the learning programme. A three hour examination will be written at the end the semester covering the learning outcomes as set out in the learning guide.

Structure of course assessment

	% of final mark	**Length of paper (hours)**
Test one	20%	1 ½ hours
Test two	20%	1 ½ hours
Objective tests	15%	
Final examination	45%	3 hours
Total	**100%**	

14.3 Pass mark

The pass mark for the course is **50% (saica student 60%.** If you achieve between 40% and 49% for Financial Accounting you will be required to write a supplementary exam.

14.4 Tests/examinations

The following tests/examinations/projects will take place during the semester:

	Length	**Date**	**Time**	**Venue**
Test one	1½ hrs	Friday 18 March	16h00 – 17h30	B/HALL
Test two	1½ hrs	Friday 22 April	16h00 – 17h30	B/HALL
Final examination	3 hrs	May/June		
Project	5 hrs	Monday 16 May 13h00 – 18h00		

The allocation of the class to specific venues will be advised during lectures and by posting the notices on the course notice board. This will be deemed to be adequate notice. This venue allocation must be strictly adhered to.

Departmental policy

Under no circumstances will the department entertain telephonic queries regarding test/exam marks and venue timetables. Please refer to your notice board.

14.5 Non-attendance at term tests –medical certificates

The Accounting Department has adopted a strict policy with regard to medical exemptions due to the increasing number of students who abuse the system.

All medical certificates for test exemption must be handed in **to the Lecturer in the Department of Accounting within 7 days of the date of the test**. The medical certificate must state that the student was incapacitated on the date of the test and the Department will only accept ORIGINAL medical certificates (i.e. not copies thereof).

You must take a photocopy of the certificate with you and the lecturer will sign your copy of the Medical Certificate as acknowledgement of receipt of the certificate. You must keep the copy of the certificate signed and dated by the lecturer as confirmation that (s) he received it timeously in case of a query arising at the end of the year.

Failure to comply with this will result in a mark of zero being awarded. **The receipt must be retained as proof that the medical certificate has been lodged with the Department.**

The department undertakes random tests on the validity of medical certificates. If medical certificates are found to be either fraudulent or altered, they are referred to the highest level of university disciplinary monitoring, which could result in expulsion and permanent endorsement on your academic record.

PLEASE NOTE THAT ACKNOWLEDGEMENT OF RECEIPT OF A MEDICAL CERTIFICATE DOES NOT GUARANTEE EXEMPTION ON MEDICAL GROUNDS.

14.6 Non-attendance at term tests –other reasons

Any submission should be made in writing, supported by any relevant information or documentation and handed to the faculty office (2nd floor, Commerce Building) as soon as possible. Proof of submission should be obtained as for 14.5 above.

You are advised to discuss the reasons for missing a test with the lecturer prior to the test date, as only in exceptional circumstances is it permissible to miss a test. Students, who miss a test without the prior arrangement, will be given 0%.

14.7 Term tests – other information

Availability of test solutions, answer books and the appeal process

Test solutions and answer books will be handed back in the tutorial sessions following the tests. During that tutorial session, students will be granted the opportunity to check their scripts for any marking discrepancies and to bring such discrepancies to the attention of the tutor. Students who miss their tutorials when scripts are handed back must arrange with the head tutor during consulting hours to view their scripts. **A friend collecting another student's script will void the possibility of an appeal.** The appeal process is outlined below.

Term Tests - The appeal process

You are allowed access to your test scripts solely to permit you to see where you have gone wrong and find scope for improvement. Only properly motivated appeals will be considered and your entire script may be remarked with your new mark (which may be higher or lower than the published mark) being recorded as the final mark. Any appeal must be handed to your tutor during the tutorial session in which the scripts have been returned and must be accompanied by a written appeal, which clearly states the discrepancy.

Failure to appeal and re-submit the script in the tutorial session, or view your script within the week when the scripts are handed out (if not collected from the tutorial session), will result in the student forfeiting their right to a remark.

Term tests and examinations – Calculators and cell phones

You may **not** use cell phones as calculators in tests and examinations. If you must have your cell phone with you at an examination or test it must be switched off and placed on the floor. It may not be on your examination table at all.

No allowance will be made for your failure to bring a conventional calculator to the test venue.

Supplementary examinations

If a student achieves a final mark, following the summative examination, of 40% or above but below 50%, a supplementary or re-examination **may** be granted.

15. DULY PERFORMED (DP) REQUIREMENTS

A student will NOT be permitted to write the summative examination unless:

- **a weighted average of 40% for the class tests is obtained**

AND

- **A satisfactory completion of the project (minimum 40%)**

AND

- **80% of tutorial sessions are attended (as evidenced by the attendance register)**

AND

- **80% of homework tutorial exercises are satisfactorily completed and timeously submitted.**

PLEASE NOTE:

Students are expected to attend 100% of tutorial sessions and submit 100% of tutorial submissions but some flexibility is permitted to accommodate illness or other exceptional circumstances. Consequently, the duly performed requirement is 80%.

16. MONITORING AND EVALUATING THE COURSE

Since we, as lecturers, are concerned with the effectiveness of our teaching and the quality of your learning, we will attempt to monitor and evaluate the course by:

- meeting weekly with the tutors to review the progress of tutorial groups,
- meeting student representatives to receive their comments on the progress of the course,
- distributing a course and lecturer evaluation form at least once during the semester, and
- being at all times receptive to constructive comments and suggestions that may be made by you