

CHAPTER 6:

***A QUALITATIVE INVESTIGATION INTO STUDENT FAILURE IN
ACCOUNTANCY AT A MULTI-CULTURAL
SOUTH AFRICAN UNIVERSITY***

Chapter 6 (Article 4)

Title: A qualitative investigation into student failure in accountancy at a multi-cultural South African university

The reader is requested to take note of the following:

- The article has been submitted for publication to the following IBSS indexed, SSCI indexed and DHET accredited, internationally peer-reviewed academic journal as follows:

Van der Merwe, N. 2013. A qualitative investigation into student failure in accountancy at a multi-cultural South African university. *Perspectives in Education*, unpublished. (ISSN: 0258-2236).

- Confirmation of receipt of the article from the journal is included in **Annexure L** on page 262. The article was written in line with the journal's submission guidelines, which are included in **Annexure M** on page 263.

Abstract

South Africa has one of the highest tertiary education dropout rates in the world. Preventing student failure is especially important in accounting education as the country is experiencing a serious shortage of qualified accountants. The primary objective of the article is to contribute to accounting education literature by diagnosing the possible reasons for the failure of chartered accountancy students to complete their first year of studies successfully. For this purpose, a qualitative analysis of focus group transcripts was performed and the following themes emerged as reasons for failure: high workload, a lack of effort and motivation, emotional wellbeing, uncertainty as to qualification choice, coping with the transition from school to university, social temptations, poor self-management, underestimating the demands of the course, problems with the university and its lecturers, the level of difficulty, and challenges experienced by black students. This information should allow accounting educators to plan for and implement appropriate solutions focused on addressing the specific factors which cause students to fail, especially as specific literature on student failure in a South African accounting education context is limited.

Keywords: *Accounting education; failure; attrition; dropout; higher education.*

6.1. Introduction

The attrition of students in South African higher education is a persistent and worrisome problem (Bokana, 2010) as the country has one of the highest dropout rates in the world (De Hart & Venter, 2013). According to Tyobeka (2009), a student dropout rate of 20 per cent implies that 1.3 billion South African rand in government subsidies (i.e. taxpayers' money) is spent annually on students who do not complete their study programmes. This topic of student attrition and failure is especially important in accounting education as the country is experiencing a serious shortage of qualified accountants (Seggie, 2012). Past literature often yields contradictory results as to the reasons for failure or dropout in accounting (Du Plessis, Müller & Prinsloo, 2005: 686-690; Gracia & Jenkins, 2002: 95). Therefore, research into the reasons for student failure in accountancy could be extremely valuable to higher education institutions, accounting educators and government, as well as professional accountancy bodies as the custodians of the profession. Information on the reasons for failure would allow for the planning and implementation of appropriate solutions focused on addressing the specific factors which are most likely to cause problems.

Literature on student failure in higher education is too limited despite it being a common experience among undergraduates (Wimshurst & Allard, 2008: 687). Moreover, a literature search on studies specifically focusing on student attrition, dropout or failure in accounting education over the last decade revealed few results, highlighting an apparent gap in recent accounting education literature during times when this issue is a great concern in higher education in general. Although different, the terms 'attrition', 'dropout' and 'failure' are linked and loosely relate to the same

problem in tertiary education (e.g. a student may fail, causing him to drop out). This article explores this broader problem and is, therefore, not limited to using a particular term.

Based on the above, the research question is: What are the reasons for chartered accountancy (CA) students' failure to complete their studies successfully? Through a qualitative analysis of focus group transcripts, the primary objective of the study was to contribute to accounting education literature by diagnosing the possible reasons for student failure, especially failure to complete the first year of CA studies successfully. Such investigations are especially important as previous studies in this field have shown that lecturers' perceptions of the causes of failures often do not correspond with students' perceptions thereof, especially among black students (e.g. Sadler & Erasmus, 2005).

The remainder of the article is structured as follows: an overview of extant literature on the topic is presented; the research method is described, followed by a report on the results of the focus groups; conclusions are drawn and their implications discussed; and limitations are recognised and some directions for further research are highlighted.

6.2. Student failure in accountancy: a review of literature

Before one explores the phenomenon of student failure in accountancy, it is important to put this in the context of student failure in higher education in general. Although students are often excluded on academic grounds and due to poor feeder high schools (Bokana, 2010), past research seems to indicate that student failure is often also linked to social and environmental factors, including financial difficulties (Bokana, 2010; Arendt, 2013; Woodley, 2004; Astin, 1975), life events/conditions, personal feelings/problems, coping mechanisms, social interactions/relationships and initial experiences of the university environment (Bokana, 2010; Modipane, 2011; Mudhovozi, 2011; Van Schoor & Potgieter, 2011; Martins, 2007).

Institutional processes, requirements and regulations, incorrect course selection, boredom with courses and changes in career goals can also cause dropout (Van Schoor & Potgieter, 2011; Woodley, 2004; Astin, 1975; Yorke, 1999; Hughes, 2013). Nel, Troskie-de Bruin and Bitzer (2009) point out that unsuccessful transition from school to university is a possible cause for academic failure and that universities should play an active role in helping students with this transition. Grebennikov and Shah (2012) concur by advising that universities should provide prospective students with sufficient, correct and clear information about the course before they enrol. Misconceptions about the volume and level of work, as well as not doing enough work, a lack of educational aspirations/direction, study skills and academic abilities all contribute to student attrition (Scott & Graal, 2007; Campbell & Mislevy, 2012).

In an accountancy context, very few articles seem to dissect the social and/or environmental problems of students that can cause them to fail in accounting, especially in a South African

context. Some studies focused on issues such as age, gender, entrance scores, location and nationality as statistical predictors of success in accounting (e.g. Du Plessis *et al.*, 2005: 696; Barnes, Dzansi, Wilkinson & Viljoen, 2009; De Hart & Venter, 2013). These complex statistical analyses may be useful in profiling students who are at risk of failing, but they hardly provide any form of deeper understanding of the reasons for student failure. Tladi (2013) provides more insightful dialogue by suggesting that accounting students do not make use of academic support, mainly because of not knowing how to explain their problems to the lecturer, having a view that the support would not be helpful and not having the time to contact support services.

Lyons (2006) found that other commitments away from university distract accounting students from learning. Milliron (2008), in turn, found that the new generation of students ('millennials') regard both higher grades and a lower workload as significantly important; a clear conundrum as new generation students may select courses for reasons that are contrary to their long-term interests, which could impair their motivation to study. Other reasons for student failure in accounting are the wrong choice of study, expectation gaps regarding the role of the tutor, inadequate levels of control, personal irresponsibility for learning, low patterns of participation, inadequate preparation before university and the inability to prioritise and set goals (Gracia & Jenkins, 2002; Glass & Oakley, 2003: 695).

6.3. Research method

In respect of research conducted on the reasons for student failure, Woodley (2004: 50) suggests that 'an interview, in which the person's reason is probed, teased out and even challenged, would seem preferable to a questionnaire with simple tick boxes'. Gracia and Jenkins (2002: 95) concur that statistical studies do not sufficiently capture the subjective forces that drive performance in accounting studies. The method employed in this study was, therefore, qualitative in nature and made use of focus group interviews to gather information from failed accountancy students at a multi-cultural university in South Africa. The participants were students who studied chartered accountancy (CA) in their first year, but failed to achieve the admission requirements for the second-year CA programme. Some of these students repeated their first year in the CA programme, whereas others converted to a different qualification programme within the accounting field but with less stringent second-year admission requirements.

The focus group interviews were executed fairly early in the year following the year that the students have failed while the issues they experienced were still fresh in their minds. The participants were selected randomly. Davies (2007: 168-173) views the ideal focus group as consisting of six to eight participants. It was decided to initially have four focus groups of eight participants each (32 students). Twenty-nine (29) students attended these focus groups, representing a fair spread of students from different races/cultures, genders and from all the

different campuses of the university, as well as of students repeating the first year and of students who converted to a different qualification.

According to Davies (2007: 149), qualitative research ends when saturation is achieved, i.e. until the themes emerging from the research start to repeat often. After the four focus group discussions were held, it became clear that the same issues were raised by all the focus groups. It was therefore decided not to conduct any additional focus group interviews. Although adequate coverage is not a sampling requirement for qualitative studies, it was reassuring to note that the total number of participants at the time represented 45% of the total population of students who failed the second-year admission requirements the year prior to the focus group interviews.

Around a table, the focus group participants discussed the issues they experienced in their first year of CA studies. The author (as the researcher) was part of the circle, but ideas were generated by the groups themselves. However, to ensure a continuous flow of relevant conversation, the author introduced a series of pre-determined discussion points, each designed to aid in answering the research question. All focus group discussions were tape-recorded and then independently transcribed. The transcripts were systematically analysed after multiple readings to identify all the emerging themes that could help explain why these students failed to achieve the second-year admission requirements. This was done by extracting all the quotes from the transcripts of commentary by students and then categorising each quote into a possible theme. Careful judgement was applied in retaining only those issues that clearly emerged as themes across the focus groups. Quotes in Afrikaans were meticulously translated into English, ensuring that the meaning stayed the same.

6.4. Focus groups results

Below follows a discussion of the themes that emerged as the main reasons for the failure of first-year CA students who participated in the study (presented in the order they first emerged during the focus groups). Some of the individual noteworthy comments raised by the students are also quoted. Many of these issues are interconnected, divided by permeable boundaries; hence, the results should be interpreted in this context.

6.4.1. High workload and pace of work with limited time available

The students raised many comments regarding the great workload and fast pace of the work, especially compared to school. Some of the individual comments raised by participating students were the following:

I also think one of the big reasons is that at school they stayed at a topic for a long time; you had two, two and a half weeks on a topic where you now spend a week with only two or three exercises, so you have about half of the time. They overload you a bit relative to school work.

The work we did in three years at school we've done in like one semester at university.

I just memorised the work because there was no time to understand.

Many students commented on the fact that timetables are congested, which is exacerbated by their having to 'juggle' homework, preparation for lectures, 'squeezing in' of supplemental instruction sessions, and studying for tests. They further felt that lecturers themselves have to rush through lectures in an attempt to cover the syllabus in time, affording limited time to sort out problems, for example:

They go through the work so fast you cannot keep up, so when the test comes and you look at it again you cannot remember how it works and if you are behind with one thing you stay behind the whole time.

This overload also extends to assessment periods:

During semester tests you have about a week to write all six your subjects and it is almost the same amount of work than in the exams.

This high workload seems to also demotivate students:

Initially I was very motivated but as the work just kept on piling up it just feels that there is too much pressure and something must get less attention.

6.4.2. Lack of effort

Another reason for failing appears to have been the sheer lack of effort on the part of some of the participating students. Quite a few students described themselves as 'lazy'. Two of the students summarised the issue as follows:

We hear a lot what you should do to be successful but most times it goes in one ear and out the other.

Many times last year my friends went to a club, then I said 'no I don't want to go' but then I too didn't study, I just laid there and watched series while they partied, so I could just as well have partied with them.

6.4.3. Lack of motivation

The words 'motivation' or 'demotivation' in their various forms were uttered by the students no fewer than 40 times. Some students experienced a general lack of motivation to study, for example:

You are never really in the mood to study.

Sometimes you see a nice car and you think as a CA I will have that car one day, but when you have to study you just think 'why am I doing this to myself' and you get demotivated.

Other students got demotivated due to constant failure, reflected through statements such as:

You get very demotivated if you keep on failing, like if you get your test results back.

Like it is really very demotivating if you like really study hard and then you just pass or you don't make it.

You don't feel that you accomplish anything. Just when you think you are making progress you bump into a wall again.

During the year the marks started dropping and then the lecturer kept on piling the work, but then the marks kept dropping, we kept working harder but then they still kept dropping. It really demotivated us.

Some other students were not motivated because they felt they made the wrong qualification choice:

I had in the back of my mind that I can always change to financial accountancy because that's what I wanted to do from the start.

For me it wasn't so difficult, I was just not really motivated because I never wanted to do CA.

And if your heart isn't in it, what is the motivation then to do it?

6.4.4. General emotional wellbeing

Some students cited personal problems as one of the reasons for their failure, ranging from feeling depressed to fights with friends, pressure from the family, the illness of a family member or even personal illness:

I have a terminal illness, so I found that out last year and it really hit me hard.

6.4.5. Problems with choice of qualification

Some students were clearly uncertain about their choice of qualification, for example:

I didn't really know what I want to become so I studied CA because everybody said you should become an accountant, but I wasn't certain whether I want to do it so the first semester I didn't really care for what I was studying.

A number of students were also unsure what a CA does in practice and this added to their uncertainty:

Coming from a rural area we don't know about these careers. When you pass matric with exemption, they will tell you go and study CA. Even today I cannot tell you what a CA does. So lack of information ...

One student was disillusioned when she obtained a bit of practical experience:

And last year I also did vacation work for an auditing firm and I just decided like this is not for me, I'm not going to do this for the rest of my life.

No fewer than six of the participants were pressured mainly by their parents to study CA; for one student this resulted in spitefulness:

*My father said you can always go down from CA but you can never go up, so then I showed him I **will** go down.*

Some more students appear to study CA for the wrong reasons, for example:

When you go home and you tell them you're studying CA, they take you seriously. So I did want to prove a point. But even today I don't really know what I want to do.

I think all of us are doing it for the money, that's the main thing.

Another problem students had with the choice of qualification is that CA was perceived by some to be impossible to achieve. Some even referred to cases where students 'cracked' and another asked: 'How do you expect us to pass if you keep on telling us you're going to fail, you're going to fail?' Another student tried to be humorous about it:

When you join the residence the seniors ask you 'so what do you study?' and if you tell them CA they ask you 'so what are you studying next year?' Or they make funny faces as if they are in pain.

6.4.6. Transition from school to university

Adjusting to the academic pressures of the university compared to high school was a stumbling block for a number of the participants, evidenced by comments such as:

At university you have to learn to grow up because in school we were spoon fed.

I also think that because in school we were used to getting things; we get a foundation and then gradually build on that, because even maths and accounting started from Grade 10 and then you gradually build on that.

The fact that there is too much freedom at university was also a clear problem, for example:

In school classes are much smaller so the teacher can see if you don't do your homework.

Coming from school to campus is a big transition, you have a lot more freedom on campus to do and go where you feel like so that could be why people get distracted so easily. It's so easy not to attend classes.

Differences between school and university accounting were also a concern for some:

Your school teachers teach you something this way and when you get to university it's done another way.

In school they never confronted you with a new situation in a test where you had to think about it.

School accounting and accounting at university is on two different levels totally.

6.4.7. Social distractions and peer pressure

Social temptations emerged very clearly as a considerable problem. No fewer than 25 quotes referred to this issue and the vast majority of these comments were made by students of a particular campus of the university which is renowned for its 'student life'. The following are some of the individual quotes summarising the issue:

It's your first year at university and everybody will party; that's just how it goes.

Like maybe you go out for one drink and before you know it, it's 5 o'clock in the morning.

We wrote Accounting that Monday afternoon but the engineering students were done with tests, so [band name] performed the Saturday in [town nearby] so we all thought if they perform before nine o'clock it's fine but then they only started at 11 and we only arrived home by one o'clock, so that Sunday we didn't really study.

I mean everybody that is in a residence has a difficult time. Your free time is very limited because you are kind of indirectly forced to take part in the activities.

You are confronted with so many situations like in peer pressure and you have to decide are you going to do it or are you not going to do it. If you don't do it you will sit alone in your room and if you do it you won't touch the books.

If I didn't have activities, if I didn't want to have a balanced life, you know, then I would have been able to do much better.

6.4.8. Poor self-management

Some participants confessed to not managing their time effectively. One student gave an example:

You easily postpone and before you know it, it's 10 o'clock the night before the test and then you study like crazy until three o'clock in the morning, which doesn't help because you wake up very tired and the work is not really in your head.

Quite a number of participants expressed the desire to be 'pushed' by the lecturer, evidenced in quotes such as:

If lecturers took in the homework more, students would do the homework every time in case the lecturer takes it in for marks.

They should increase the year mark requirement to 60% to force you to work harder during the year.

6.4.9. Underestimation of the demands of the course

Some participants mentioned that they initially underestimated the course, for example:

The realisation that I had to work harder came too late; it was only when I saw my year mark that I really realised it will now be very tough to pass.

I knew accounting; I passed it in high school so I didn't think it was something that I really needed to focus on.

6.4.10. Problems with the university

Not surprisingly, many of the participants made comments blaming the university, ranging from poor/uncommitted lecturers, ineffective teaching methods, instances of lecturers arriving late for class, insufficient coaching on examination technique, a lack of practical examples/tutorials/homework, unfair treatment, a lack of revision, alignment problems with other campuses, and ineffective study material. Some noteworthy quotes are:

Some lecturers have that ability to talk you to sleep.

I think a professor can really make or break the subject. Like the professor we now have is really good and I understand exactly what he says, but like the previous professor I did not understand at all.

Some lecturers do 98 pages in 15 minutes, so they could just have told me to stay at home and read it myself.

Some lecturers arrive late and they are unable to maintain discipline in the class. The students misbehave and it feels just like school again.

The lecturer told us after we wrote the big test, how we should approach the questions and also how to study and the big test counted I think forty per cent or fifty per cent of our participation mark. He should have told us earlier, much, much earlier.

There's also a lack of very simple examples to understand concepts.

If they can just expose you to different methods and situations then we can learn how to think about the work in different ways, but they just keep hammering on one way in the class and then you get something else in a test.

I did very poorly in my semester test and the lecturer gave an opportunity for another guy in my class that also did poorly to write the test again, but not for me.

Last year's study guide was just confusing, I couldn't understand it.

6.4.11. Level of difficulty

Some quotes expressed the sheer difficulty of the CA qualification and a perceived disconnect between homework/class test standard compared to examination standard, for example:

And many times you cannot like even do the first one or two homework questions and then you just stumble on.

I just feel that the level of difficulty of CA is too much compared to CIMA or financial accountancy. They are looking for ways to fail you; they wanna see how difficult they can make it. Some papers felt like Greek, you had no clue what to do.

6.4.12. Difficulties of black students

A few of the black students who took part in the discussions commented on the effect of their financial difficulties and logistical/environmental challenges, for example:

So those are the things that contributed to my failure; I was not concentrating on my studies, I was concentrating on my finances.

I stayed very far away and when I arrived home I was always tired.

There was serious crime there and I stayed too far from the campus.

6.5. Conclusion

Through an analysis of focus group transcripts of a sample of first-year CA students of a selected university, this article investigated the main reasons for accounting students' failing to complete their first year of studies successfully. The themes that emerged as reasons for failure are the high workload, a lack of effort and motivation, emotional wellbeing, uncertainty as to qualification

choice, coping with the transition from school to university, social temptations, poor self-management, underestimation of the demands of the course, problems with the university and its lecturers, the level of difficulty, and some unique challenges experienced by black students.

The article contributes to the literature as it is one of only a few studies specifically attempting to identify all the reasons for student failure in South African accounting education. The results should be of practical value to various stakeholders, including accounting educators (and certainly not just at the university studied) who are searching for ways to remove or manage the barriers to the successes of their students. Although reducing attrition to zero is not a realistic possibility in higher education, as students are at least partly responsible for their own success, universities can always put in greater effort to counteract this phenomenon within their sphere of influence, for example, through career counselling, life coaching, the highest level of academic support and an enriched learning environment that will motivate students. The burden of student achievement of career goals must be shared between the institution and the student.

Using focus groups as a research method does, however, have obvious limitations, the most noteworthy being the risk that participating students will be reluctant to admit their own lack of intellectual ability. Just one comment was raised in this regard out of all the focus groups. It is suggested that future research specifically attempt to explore the interactions between intellectual ability and the other issues identified in this article, preferably from a qualitative perspective to obtain deep understanding of this and similar issues.

6.6. Reference list

Arendt J 2013. The effect of public financial aid on dropout from and completion of university education: Evidence from a student grant reform. *Empirical Economics*, **44**(3): 1545-1562.

Astin A 1975. *Preventing students from dropping out*. San Francisco, CA: Jossey-Bass.

Barnes H, Dzansi D, Wilkinson A & Viljoen M 2009. Researching the first year accounting problem: Factors influencing success or failure at a South African higher education institution. *Journal for New Generation Sciences*, **7**(2): 36-58.

Bokana KG 2010. The attrition crisis in South African universities. How to keep students on the graduation path. *The Journal of Interdisciplinary Economics*, **22**: 181-201.

Campbell CM & Mislavy JL 2012. Student perceptions matter: Early signs of undergraduate student retention/attrition. *Journal of College Student Retention: Research, Theory & Practice*, **14**(4): 467-493.

Davies MB 2007. *Doing a successful research project using qualitative or quantitative methods*. New York: Palgrave Macmillan.

De Hart KL & Venter JMP 2013. Comparison of urban and rural dropout rates of distance students. *Perspectives in Education*, **31**(1): 66-76.

Du Plessis A, Müller H & Prinsloo P 2005. Determining the profile of the successful first-year accounting student. *South African Journal of Higher Education*, **19**(4): 684-698.

Glass Jr. JC & Oakley B 2003. Attrition and retention among accounting majors in community colleges: Problems and possible remediation. *Community College Journal of Research and Practice*, **27**: 679-698.

Gracia L & Jenkins E 2002. An exploration of student failure on an undergraduate accounting programme of study. *Accounting Education*, **11**(1): 93-107.

Grebennikov L & Shah M 2012. Investigating attrition trends in order to improve student retention. *Quality Assurance in Education: An International Perspective*, **20**(3): 223-236.

Hughes HA 2013. Factors influencing attrition rates in midwifery students. *Nursing Standard*, **27**(26): 42-48.

Lyons J 2006. An exploration into factors that impact upon the learning of students from non-traditional backgrounds. *Accounting Education: An International Journal*, **15**(3): 325-334.

Martins JH 2007. Failure by distance education students in economic and management sciences. *South African Journal of Higher Education*, **21**(1): 129-146.

Milliron VC 2008. Exploring millennial student values and societal trends: Accounting course selection preferences. *Issues in Accounting Education*, **23**(3): 405-419.

Modipane MC 2011. Initial experiences of first entering students at the University of Limpopo: Implications for coping with academic work/studies. *South African Journal of Higher Education*, **25**(8): 1592-1607.

Mudhovozi P 2011. Analysis of perceived stress, coping resources and life satisfaction among students at a newly established institution of higher learning. *South African Journal of Higher Education*, **25**(3): 510-522.

Nel C, Troskie-de Bruin C & Bitzer E 2009. Students' transition from school to university: Possibilities for a pre-university intervention. *South African Journal of Higher Education*, **23**(5): 974-991.

Sadler E & Erasmus BJ 2005. The academic success and failure of black chartered accounting graduates in South Africa: A distance education perspective. *Meditari Accountancy Research*, **13**(1): 29-50.

Scott J & Graal M 2007. Student failure in first year modules in the biosciences: An interview based investigation. *Bioscience Education e-Journal*, **10**: Article c2, December.

Seggie E 2012. Public sector's financial skills shortage: AAT Skills Watch tackles issue with govt. *The Citizen*, 31 May: 30.

Tladi LS 2013. Factors affecting examination attrition: Does academic support help? A survey of ACN203S (Cost Accounting and Control) students at Unisa. *Open Learning*, **28**(1): 67-82.

Tyobeka E 2009. The rationale for reviewing mergers. *Mail and Guardian*, 15 October: 2.

Van Schoor WA & Potgieter D 2011. How can we retain them? An investigation into the early cancellation of courses in a distance learning institution. *South African Journal of Higher Education*, **25**(3): 598-611.

Wimshurst K & Allard T 2008. Personal and institutional characteristics of student failure. *Assessment & Evaluation in Higher Education*, **33**(6): 687-698.

Woodley A 2004. Conceptualizing student dropout in part-time distance education: Pathologizing the normal? *Open Learning*, **19**(1): 47-63.

Yorke M 1999. *Leaving early: Undergraduate non-completion in higher education*. London: Falmer.