DIFFERENCES IN ACCOUNTING STUDENTS' PERCEPTIONS OF THEIR DEVELOPMENT OF PROFESSIONAL SKILLS: A SOUTH AFRICAN CASE

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Abstract

Purpose – The purpose of this is study is to explore differences in South African accounting students' perceptions of professional skills developed in an undergraduate accounting program. South Africa has a history of socio-economic inequality and racial injustice, leading to factors outside the classroom impacting educational outcomes. In particular, South African classes are heterogeneous, reflecting a diversity of race and language groups and students from differing schooling backgrounds. These differences necessitate differentiated instruction.

Design/methodology/approach – To explore for differences in perceptions, data were collected via questionnaires and differences between demographic variables such as school, race and language were considered, while controlling for gender. A focus group was also hosted to further explore findings.

Findings – Students from better quality schools agreed less strongly than those from poorer quality schools that the education program developed their professional skills. Students from better quality schools may have developed some of the professional skills during their schooling, requiring less to be developed at university. African

students, though, agreed less strongly than White students from similar quality schools that they had developed professional skills. A focus group suggested that African students place less emphasis on professional skills development than on technical skills, given their lack of exposure to professional skills through mentors (parents, teachers etc.) who never developed professional skills during their own compromised education under Apartheid.

Originality/value – Understanding the differences in the perceptions of professional skill development in a heterogeneous classroom can assist instructors in adopting differentiated instruction approaches to enable all students to develop professional skills. It could also assist future employers of these graduates to differentiate their development strategies during workplace training.

Key words - Professional skills development, student perceptions, race, school, language, accounting, differentiated intervention, South Africa.

1. Introduction

The purpose of this study is to explore differences in South African accounting students' perceptions of the "professional skills"[1] developed in a heterogeneous undergraduate professional accounting education[2] program. Student perceptions of their achievement of particular learning outcomes (in this instance, the development

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[1] For purposes of this study the term professional skills is used to describe the skills that contribute towards the employability of graduates. Various terms are used interchangeably in the literature to describe such skills, including 'professional skills', 'generic skills', 'soft skills', 'attributes', 'characteristics', 'values', 'competencies' and 'qualities' (De La Harpe, Radloff and Wyber, 2000; De Villiers, 2010; Tymon, 2013)

[2] ''Professional accounting education'' is defined as accounting education programs which have as their primary objective the graduating of students who qualify to enter the professional accountancy examinations of a professional accounting association (Coetzee and Schmulian, 2012a), although it is acknowledged that it is a term which may include not only pre-qualification education, but also continuing education post-qualification (Flood and Wilson, 2008).

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of professional skills) suggests how well a program is developing the students to meet the needs of business today (Dinning, 2017; Duke, 2002; Pitan, 2017)

Understanding differences in students' perceptions allows instructors to adopt differentiated instruction in developing a diverse student group's professional skills. Differentiated instruction is an approach that suggests that all the students in a diverse group can be reached if a variety of teaching methods and activities are used (Tomlinson, 2000) and may therefore enhance the various students' professional skills development (Good, 2006; Tomlinson, 2000). Further, an appreciation and awareness of differences in a diverse student cohort's perceptions may enable future employers to differentiate their development strategies during the work place training component of initial professional development[3] .

Limited enquiry has been made into potential differences in accounting students' perceptions of professional skills development. Differences in students' perceptions of professional skills development in an Australian accounting course were identified between international students and local Australian students. The international students had a stronger perception that their professional skills were developed (Keneley and Jackling, 2011). The authors ascribed this difference to the international students' education background being more technically focused with less emphasis on skills development than the Australian students. The assumption, however, was made that the local and international student cohorts were each homogeneous, with the international students graduating from a Chinese-based education environment and the local students from an English, westernised education environment (Keneley and Jackling, 2011). It is, however, submitted that in a

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[3] Initial professional development includes professional accounting education and practical experience (IAESB, 2014).

heterogeneous class, the nuances between the differing student groupings may be subtler than evident in a simple local/ international divide. These nuances may include differences in students' race, language and schooling backgrounds.

South African university classes, and it is submitted classes in many other countries, comprise heterogeneous cohorts of local students from a diversity of race and language groups and from differing schooling backgrounds (Hammond, Clayton, and Arnold, 2009; Janse van Rensburg, Coetzee, and Schmulian, 2014; Pitan, 2017). In South Africa, based on the categorisation of the population by StatsSA (the official government department responsible for the production and coordination of official national statistics), these students may be African, Asian / Indian (descendants from India living in South Africa), Coloured or White (StatsSA, 2017) and speak a variety of South Africa's eleven official languages. These languages include nine African languages[4], Afrikaans[5] and English. A persistent legacy of Apartheid is South Africa's dualistic education system, which perpetuates inequality in the standard of education within the country between affluent, westernised, former White-only schools and the poorer, more traditional African schools (Sartorius and Sartorius, 2013; Spaull, 2013). While previously segregated purely along racial lines, today these schools are segregated along socio-economic lines (Coetzee, Schmulian, and Kotze, 2014; Hammond *et al.*, 2009). Since the demise of Apartheid, there have been an increasing number of African students, particularly from the growing African middle class, attending the former White-only schools and receiving an equivalent education to their White counterparts (Coetzee *et al.*, 2014; Hammond *et al.*, 2009). The question is therefore raised whether there are differences in local accounting students'

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[4] The African languages consist of Ndebele, Northern Sotho, Swazi, Tsonga, Tswana, Venda, Xhosa and Zulu.
[5] Afrikaans is a West Germanic language, spoken natively in South Africa. It is the third most spoken mother tongue in the country with approximately 13.3 percent of the population speaking it (De Swaan, 2013).

perceptions of the development of their professional skills in a heterogeneous professional accounting class.

The following section of this study considers the literature, thereafter background on the context of this study is provided, before documenting the method applied, and reporting the results and conclusion thereof.

2. Literature Review

2.1 Professional Skills Development

Globally, professional skills development has received increasing emphasis in higher education research and teaching over the past two decades (Dinning, 2017; Pitan, 2017). The inclusion of professional skills teaching in undergraduate studies were evoked in the United Kingdom (UK), where the Dearing Report (1997) advocated the inclusion of professional skills teaching as part of general undergraduate studies, while the Australian Learning and Teaching Council funded a National Graduate Attributes Project (GAP) to identify strategies for embedding professional skills in general undergraduate studies (ALTC, 2009).

2.2 How are professional skills developed?

The development of professional skills requires a significant departure from traditional lecturer centred and behaviourist pedagogical practices (Bunney, Sharplin, and Howitt, 2015; Dinning, 2017; Howieson, 2003; Jackson, 2015). Professional skills development may be informed by the more constructivist learning theories of active (Bonwell and Eison, 1991) and experiential learning (Kolb, 1984). Active and experiential learning require that learners move from passive visualisation and listening to more actively doing and participating in what they are being taught. Non-

traditional teaching interventions that could also be appropriate in developing professional skills include, for example: small group teaching, cooperative learning, blended learning and problem-based learning (Abhayawansa, Bowden, and Pillay, 2017; Bunney *et al.*, 2015; Dinning, 2017; Fortin and Legault, 2010; Kirstein and Kunz, 2015; Stephenson, 2017; Taplin, Kerr, and Brown, 2017). A further constructivist learning theory that may inform the development of professional skills is the model of situated learning (Lave and Wenger, 1991). Situated learning requires active participation in a community of practice, rather than learning in isolation from it. Students should therefore be able to interact with a real-work context and undertake authentic work activities as part of their undergraduate experience to enhance their professional skills development (Jackson, 2015; Wells, Gerbic, Kranenburg, and Bygrave, 2009). This raises the highly debated question as to whose responsibility it is to develop professional skills as it seems that development during work place training may be more appropriate than isolated teaching interventions in a class (Cavanagh, Burston, Southcombe, and Bartram, 2015; Dinning, 2017; Pitan, 2017; Tymon, 2013; Venter and de Villiers, 2013).

2.3   Who is responsible for developing these professional skills?

There is an expectation that graduates will have acquired not only technical knowledge but also professional skills, relevant to the labour market upon exiting the university (Apostolou, Dorminey, Hassell, and Watson, 2013; Dinning, 2017; Pitan, 2017). Employers seek an education model that shifts the responsibility almost entirely to the universities (Bunney *et al.*, 2015; Daff, De Lange, and Jackling, 2012; Jackson, 2015; Pitan, 2017; R. M. Wilson, 2011).

2.4 Students' perceptions of professional skills development

Students' perceptions, as a reflective method of assessment, may allow insight into the student's development of professional skills by indicating how well the university program is developing the student (Bath, Smith, Stein, and Swann, 2004; Cavanagh *et al.*, 2015; Duke, 2002; Robley, Whittle, and Murdoch-Eaton, 2005; Yap, Ryan, and Yong, 2014). It has been acknowledged that such introspection and self-evaluation has positive and consciousness-raising benefits for teaching and learning (Fink, 1977). Although students may not yet have a firm grasp on the realities of the practice environment (Hall, Stiles, Kuzma, and Elliott, 1995), they have some grasp for the quality of their education, with a bias towards demanding more from their education (Turley and Shannon, 1999).

2.4.1 Differences in accounting students' perceptions of professional skills development

The investigation of differences in accounting students' perceptions of professional skills development is limited to possible differences that may exist between international students' and local students' perceptions with little regard for finer nuances in this divide (Keneley and Jackling, 2011). These nuances may include differences in race, language and schooling background. The literature to date largely ignores potential differences in accounting students' perceptions of professional skills development between these student groupings.

Race

In South Africa, the social construct of race underlies the structure of society as Apartheid laws defined people on the basis of race (Annisette, 2003; Hammond *et al.*,

2009; Spaull, 2013; Thompson, 2001; Tsotsotso, Montshiwa, Tirivanhu, Fish, Sibiya, Mlangeni, Moloi, and Mahlangu, 2017). Opportunities for everything including living conditions, health care and schooling were based on racial classification (Annisette, 2003; Hammond *et al.*, 2009; M. C. Smith, 2011; Spaull, 2013; Thompson, 2001). Despite Apartheid ending two decades ago, some of the policies and legacies thereof still influence the lives of South Africans (Coetzee *et al.*, 2014; Sartorius and Sartorius, 2013; M. C. Smith, 2011; Tsotsotso *et al.*, 2017). Given the stark racial divides of the past in South African society, no study of South Africa should exclude an examination of the impact of race as a social phenomenon (Hammond *et al.*, 2009). Higher education has globalised and heterogeneous classes, comprising students from various races, are increasingly common around the globe (Coetzee *et al.*, 2014; Donald and Jackling, 2007; Hammond *et al.*, 2009; Sartorius and Sartorius, 2013). The impact of race on professional skill development in an accounting classroom gives rise to Research Question 1:

Research Question 1: What are the differences in students' perceptions of professional skills development between different racial groups?

Language

Many students in South Africa receive instruction[6] in a language other than their home language[7] (Coetzee and Schmulian, 2012b; Sartorius and Sartorius, 2013). Teaching students in an instruction language other than their home language may compromise their cognitive abilities and learning approaches (Echevarria and Graves, 2007;

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[6]   Language of instruction is the language that is used in education. The language of instruction in South African universities is primarily English. African language instruction and supporting study material are rarely available, particularly at university level.

[7]   One or more of the eleven official languages are spoken in a South African home and is referred to as the student's home language.

Ortega, 2013; Paxton, 2007; Sartorius and Sartorius, 2013; M. C. Smith, 2011) and may therefore impair a student's opportunity to develop professional skills (Horwitz, Horwitz, and Cope, 1986; Howieson, 2003; Sartorius and Sartorius, 2013). This phenomenon of instruction in a language other than their home language is not unique to South Africa, for example Asian or Hispanic students respectively receiving education in English at an Australian or American university. The difference between instruction and home language gives rise to Research Question 2:

Research Question 2: What are the differences in students' perceptions of professional skills development between students whose home language and instruction language is the same and students whose home language and instruction language differs?

School

As a persistent legacy of Apartheid, South Africa's dualistic education system continues to perpetuate inequality in the standard of education between affluent, former White-only schools and many African schools that in general remain under developed despite the political transition (Fedderke, De Kadt, and Luiz, 2000; Sartorius and Sartorius, 2013; M. C. Smith, 2011; Spaull, 2013; Van der Berg, 2008). This divide in education quality is evident in recent international evaluations of South African school students (MLA, 1999; SACMEQ, 2001; TIMSS, 1999, 2003; WEF, 2015). While these evaluations concluded that South African students' performance is not on standard and lags behind even much poorer countries, an in-depth review of the results reveals a clear distinction between the standard of students from the former White-only schools, who are in the minority, and the students from the underdeveloped former African-only schools, who are the significant majority (M. C. Smith, 2011).

Despite evidence of the low academic standard of the students attending these African schools, many of these students obtain entrance to higher education. This has led to great uncertainty as to the standard of the final school assessment, restructured by the post-Apartheid government in the late 1990s, and whether the results thereof are reliable predictors for academic success at university (Jansen, 2009; SAIRR, 2009; N. Yeld, 2005; Y. Yeld and Hendry, 2002) (Foxcroft and Stumpf, 2005; Jansen, 2009; SAIRR, 2009; N. Yeld, 2005; Y. Yeld and Hendry, 2002). The presence of these students of a lower academic standard in the higher education classroom leads to several challenges, including the development of these students' professional skills. Interventions targeted at students of a higher academic standard may be inappropriate for these academically weaker students. Students from the poor performing African schools may therefore hold differing perceptions of their professional skills development to those of their peers from the former White-only schools. While South Africa is an extreme example, other countries have similar challenges, for example the inner city and suburban schools in the United States (W. J. Wilson, 1996). This gives rise to Research Question 3:

Research Question 3: What are the differences in students' perceptions of professional skills development between students from different schooling backgrounds?

2.4.2 Skills development of prospective accountants in South Africa

To contextualise the investigation into the research questions, a brief background is provided on skills development at the targeted university. The respondent students are enrolled for a professional accounting education program at a South African university accredited by the South African Institute of Chartered Accountants (SAICA).

The targeted university has an enrolment of over 50 000 students (University of Pretoria, 2017) and is consistently rated as being in the top three performers in the professional accountancy examinations in South Africa (Coetzee *et al.*, 2014).

SAICA, an International Federation of Accountants (IFAC) member body, exerts substantial influence over the targeted universities' teaching and learning through the accreditation of the professional accounting education programs (Venter and de Villiers, 2013). Accreditation of a university is, *inter alia,* dependant on the university's adoption of SAICA's competency framework for initial professional development (SAICA, 2010). This competency framework includes prescriptions for skills development based on the *International Education Standard 3 (Revised)* (IES 3), *Initial Professional Development – Professional Skills*.

To ensure comprehensive coverage of the development of prescribed professional skills throughout the SAICA accredited education program at the targeted university, professional skills development is mapped across the individual courses in the program, following an overall program approach to skills development, as recommended in the literature (Bunney *et al.*, 2015; Dinning, 2017; Stoner and Milner, 2010; Willcoxson, Wynder, and Laing, 2010). It is not anticipated that each course addresses all professional skills (SAICA, 2010). The professional skills to be developed in each course are linked to the learning outcomes per course and are communicated to the students on an on-going basis in the learning material. Active and experiential teaching practices are encouraged by the university and subject to regular review and evaluation by SAICA and the university quality assurance unit (University of Pretoria, 2015).

Upon completion of the professional accounting education, the graduates gain work place experience during three years of training in commerce and industry or in

public practice, where further skills development takes place through situated learning. During these three years, the graduates sit for the professional accountancy examinations administered by SAICA. Despite the inclusion of professional skills in the SAICA's competency framework, the professional examination and consequently the accredited university's assessment, remain highly technical and focused on knowledge rather than skills (Coetzee and Schmulian, 2012a; Venter and de Villiers, 2013).

3. Method

3.1 Data collection

In response to the research questions, data were collected pertaining to the students' perceptions of their professional skills development in a professional accounting education program, through a self-report questionnaire. This questionnaire contained 24 questions relating to various professional skills and required the students to reflect on their learning, which is an essential element of learning (Sandars, 2009). The professional skills listed in the questionnaire were informed by the learning outcomes for professional skills that aspiring professional accountants are required to demonstrate as prescribed in IES 3 (IAESB, 2014)

List of professional skills (IAESB, 2014):

Evaluate information from a variety of sources and perspectives through research, analysis, and integration.
Apply professional judgement, including identification and evaluation of alternatives, to reach well-reasoned conclusions based on all relevant facts and circumstances.
Identify when it is appropriate to consult the lecturers to solve problems and reach conclusions.
Apply reasoning, critical analysis, and innovative thinking to solve problems.
Recommend solutions to unstructured, multi-faceted problems.
Display cooperation and teamwork when working towards your goals.
Communicate clearly and concisely when presenting, discussing and reporting in formal or informal situations, both in writing and orally.

Demonstrate awareness of cultural and language differences in all communication.
Apply active listening and effective interviewing techniques.
Apply negotiation skills to reach solutions and agreements.
Apply consultative skills to minimise or resolve conflict, solve problems, and maximize opportunities.
Present ideas and influence others to provide support and commitment.
Demonstrate a commitment to lifelong learning.
Apply professional scepticism through questioning and critically assessing all information.
Set high personal standards of delivery and monitor personal performance, through feedback from others and through reflection
Manage time and resources to achieve professional commitments.
Anticipate challenges and plan potential solutions.
Apply an open mind to new opportunities.
Undertake assignments in accordance with established practices to meet prescribed deadlines.
Review own work and that of others to determine whether it complies with the standards.
Apply people management skills to motivate and develop others.
Apply delegation skills to deliver assignments.
Apply leadership skills to influence others to work towards their goals.
Apply appropriate tools and technology to increase efficiency and effectiveness and improve decision making.

The students were asked to reflect on and rate the extent to which they perceive their professional accounting education contributed to the development of these professional skills. A five-point Likert scale ranging from strongly disagree (1) to strongly agree (5) was used to rate the perception of the contribution. Demographic information relating to the students' race, home language, secondary school attended and gender were also collected in the questionnaire. Final year students who are near completion of the education program were targeted (n=423), given the whole program approach to professional skills development adopted at the university.

Ethics approval was obtained from the University's Ethics committee before the questionnaires were distributed to the students. The questionnaire was administered in hard copy format at the end of a lecture. The students were under no obligation to complete the questionnaire, no marks were awarded to students who completed the

questionnaire, the students were free to leave at any point, and the questionnaire was administered by a research assistant and not the lecturer.

The questionnaire was pre-tested in a small focus group. Feedback was received orally, supported by the completed questionnaires. Where necessary, the questionnaire for distribution to the target population group was revised in response to the feedback received. The revisions were however minor.

3.2 Regression

To explore for possible differences in the perceptions of professional skills developed (PSD) between the various demographic variables identified in the research questions, an ordinal regression was performed (Baker-Eveleth, O'Neill, and Sisodiya, 2014; Chen and John Jr, 2004; Norušis, 2012). An ordinal regression is used when the dependent variable is ordinally scaled, such as those based on a Likert scale. The demographic variables explored are race (*Race*), difference between home language and language of instruction (*DifferInstrHome*) and secondary school attended (*SchoolHigh*), while controlling for gender (*Gender*) (females = 1) as it has been suggested that males and females perceive professional skills differently (Carter and Yeo, 2017; Whitefield, 2003).

The students' perception of their Professional Skills Development (PSD) were measured as follows:

$PSD = \alpha + \beta_1 AfricanRace + \beta_2 OtherRace + \beta_3 DifferInstrHome + \beta_4 SchoolHigh + \beta_5 Gender + \varepsilon$

3.3   Variables specifically explored

3.3.1 Race

To explore the differences in students' perceptions of professional skills development between different race groups (Research Question 1), variables were included for race (*AfricanRace* and *OtherRace*). *AfricanRace* equals 1 for African students whilst *OtherRace* equals 1 for Other race groups (being Asian, Chinese, Indian and Coloured students). The odds ratios on the race variables indicate whether the perceptions of the professional skills development for these student groups differ from White students (*AfricanRace* and *OtherRace* both equal 0). The variable was explored due to the increasingly heterogeneity of higher education that justifies a closer look at racial composition in relation to student' perceptions however there were no expectations for the differences in perceptions of professional skills development for the race group variables (*Race*).

3.3.2 Language

Given that a difference between *home language* and the *language of instruction* may impair the development of professional skills, it is submitted that these language barriers may potentially impact the students' perceptions of professional skills development. This may result in differences in the perceptions between those students whose *home language* and *instruction language* is the same and those students whose *home language* and *instruction language* differs. Therefore, a variable was included for a difference in *language of instruction* and *home language* (Research Question 2). *DifferInstrHome* equals 1 if students received *instruction* in English but their *home language* is not English. The odds ratio on the variable indicates whether there are any differences in the perceptions of the professional skills development for

these students, to those students who receive *instruction* in their *home language* (*DifferInstrHome* equals 0). Students who receive *instruction* in their *home language* may feel more comfortable in reading, writing and speaking, which may lead to them perceiving less strongly, than those whose *home* and *instruction language* differs, that the professional accounting education further developed their professional skills. Conversely, however, these students may experience less frustration than those whose *instruction language* and *home language* differs, perhaps creating the perception of greater opportunity for further skills development during their professional accounting education. Further, it has also been suggested, albeit in the context of communication skills only, that these skills of students who received instruction in English, but with a different home language, did not differ significantly when compared to these skills of students with English as home language (Coetzee *et al.*, 2014). Consequently, there is no expectation for the influence of language on the perception of professional skills development during professional accounting education.

3.3.3 School

To explore the difference in students' perceptions of professional skills development between students from different schooling backgrounds (Research Question 3), a variable for the schooling environment (*SchoolHigh*) was included. Historically this divide in education quality could be captured in the classification of students by race. However, the migration of particularly African students into the historically White-only schools in post-Apartheid South Africa has blurred this race divide (Spaull, 2013). This

study therefore uses a classification score[8], introduced by the post-Apartheid government and resulting into schools being classified into quintiles, as a proxy for the schooling environment. The quintiles are an indicator of the socio-economic level of the community in which the school is located and in most instances, given the legacy of Apartheid, education quality. The quintiles range from one to five, where quintile 5 indicates that the school is located in the highest socio-economic communities (historically western, modernised White schools) and quintile one indicates the poorest communities (traditional African schools). Also included in the highest ranked schools (a score of 5) are the private schools, which are well funded and in general offer education of a high standard. *SchoolHigh* equals 1 for students who attended schools assigned to quintile 5 (historically westernised White schools) and private schools. The odds ratio indicates whether there are any differences in the perceptions of the professional skill development, between those students receiving arguably a higher quality education in a more prosperous socio-economic environment and those students who attended poorer quality schools[9] (*SchoolHigh* equals 0). Given that students from quintile 5 and private schools may have an education advantage above those students from the poorer schools (Cliffordson and Gustafsson, 2008; Fedderke *et al.*, 2000; Sartorius and Sartorius, 2013; Spaull, 2013), students from the quintile 5 and private schools may perceive less strongly, than those in poorer schools, that the professional education contributed to the development of their professional skills, as they might have developed some of these skills during their schooling. However, it may conversely be argued that given this stronger foundation, the students from

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8   The classification score, in terms of the South African Schools Act (84/1996), is calculated with reference to the average household income dependency ratio and the literacy rate of the community (HSRC 2009) and determines the amount of funding received by the school from the government.
9   Quintiles 1 to 4 were combined as the individual groups were too small to allow for meaningful statistical analysis.

'better' schools may have a stronger foundation than those from 'poorer' schools, which may be perceived to allow enhanced skills development during professional accounting education. Consequently, there is no expectation for the influence of schooling on the perception of professional skills development during professional accounting education.

4.   Results and discussion

4.1   Demographic profile of student respondents

The demographic profile of the heterogeneous respondent group is shown in Table 1. A response rate of 74% (n=304) was achieved. Although the language of instruction for the program is English, the majority of the students do not speak English as home language (n=191, 63 percent) and the class is characterised by students from all population groups. African (n=174, 57 percent), and White (n=91, 30 percent) students are in the majority with the remainder of the group (n=39, 13 percent) comprising of Asian, Chinese, Indian and Coloured students. There were more female (n=191, 63 percent) than male (n=113, 37 percent) respondents. Finally, 213 (70 percent) of the students attended quintile 5 and private schools.

Table 1: Demographic profile of student respondents

	Race			
	African	White	Other*	Total
	n	n	n	n (%)
Language (n)				
Home and instruction language the same	11	64	38	113 (37)
Home and instruction language different	163	27	1	191 (63)
Schooling background (n)				
Quintiles 1 to 4	56	6	5	67 (22)
Quintile 5 and private schools	104	78	31	213 (70)
	160	84	36	280
No response	14	7	3	24 (8)
Gender (n)				
Male	55	43	15	113 (37)
Female	119	48	24	191 (63)
Total	174 (57)	91 (30)	39 (13)	304

* The other student group comprises Asian, Chinese, Indian and Coloured students.

4.2   *Differences in perceptions of professional skills developed*

The students agreed that they had developed professional skills during their undergraduate accounting program (M=4.06; SD=0.472) (Table 2). However, considering the diversity of the class, the purpose of this paper was to explore for differences in students' perceptions of their professional skills development. This exploration may illuminate groupings of students who potentially do not conform with the mean reported for the group as a whole and who may require differentiated interventions.

Table 2: Professional Skills Development Score

	n	M	SD
Race			
African	174	4.04	0.432
White	91	4.06	0.553
Other*	39	4.14	0.442
Language			
Home and instruction language the same	113	4.09	0.453
Home and instruction language different	191	4.04	0.484
Schooling background**			
Quintiles 1 to 4	67	4.15	0.326
Quintile 5 and private schools	213	4.03	0.487
Gender (n=304)			
Male	113	3.97	0.578
Female	191	4.11	0.389
Total		4.06	0.472

*   The other student group comprises Asian, Chinese, Indian and Coloured students.
** Only 280 of the students indicated their schooling background

The results of the ordinal regression analysis, exploring for statistically significant differences in perceptions of professional skills developed, are presented in Table 3. The overall model is significant (p=0.004). Exploring the control variable of gender (*Gender*), a statistically significant difference (p<0.05) was identified between the perceptions of the male and female students. The likelihood of male students to agree that they have developed professional skills is 0.5 times less than females, supporting the existing literature (Borzi and Mills, 2001; Myyry and Helkama, 2001; M. Smith, 1999; Ulinski and O'callaghan, 2002; Whitefield, 2003).

$$PSD = \alpha + \beta_1 AfricanRace + \beta_2 OtherRace + \beta_3 DifferInstrHome + \beta_4 SchoolHigh + \beta_5 Gender + \varepsilon$$

Table 3: Professional Skills Development Score

Variables included	Beta (SE)	Wald	95% interval	Confidence	Odds ratio
	B (SE)		Lower		Exp (B)
Race:					
AfricanRace	*0.955 (0.422)	5.116	0.128	1.783	2.60
OtherRace	-0.144 (0.453)	0.101	-1.032	0.744	0.87
Language of instruction versus home language:					
DifferInstrHome	-0.016 (0.424)	0.001	-0.848	0.815	0.98
Schooling background:					
SchoolHigh	*0.762 (0.336)	5.127	0.102	1.421	2.14
Gender:					
Gender	*-0.687 (0.295)	5.424	-1.265	-0.109	0.50

n=280

Variable coding:

Population group:

AfricanRace: African = 1; not African = 0

OtherRace: Other = 1; not Other = 0

Difference between language of instruction and home language:

DifferInstrHome: Different = 1; No difference = 0

Schooling background:

SchoolHigh: Quintile 5 and private schools = 1; Quintiles 1 to 4 schools = 0

Gender:

Gender: Female = 1; Male = 0

* $p < 0.05$

Adjusted R^2 =0.059 (Cox and Snell), 0.076 (Nagelkerke), 0.041 (McFadden). *Model x^2(5)=17.113, p=0.004*
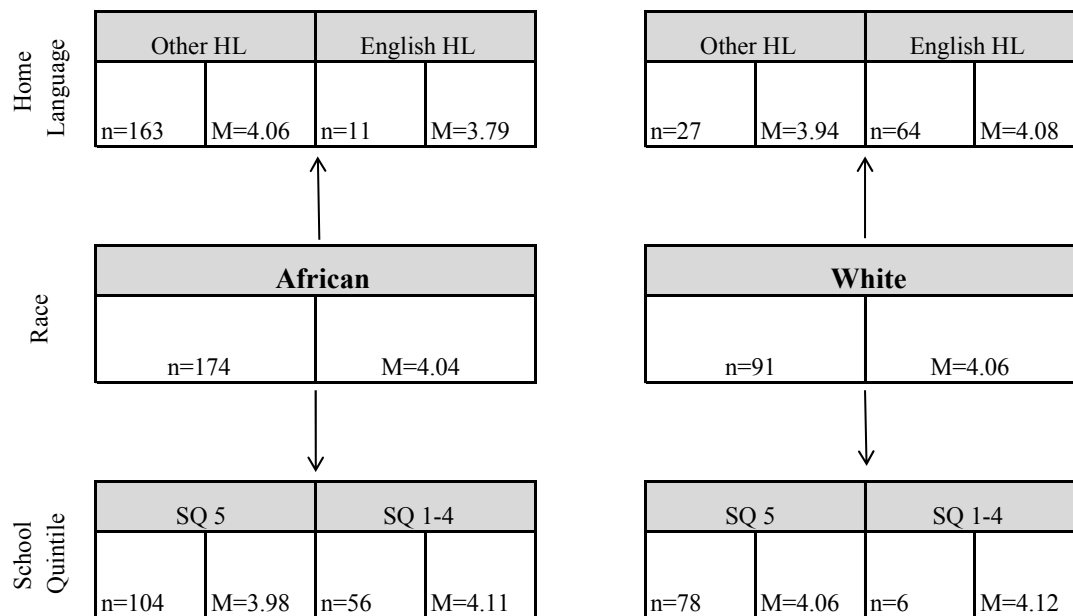
The chance that an African student gives a response less than or equal to any Likert scale is 2.6 times greater than the corresponding chance of a White student giving an answer less than or equal to that Likert value. Thus, these results indicate that African students have a lower perception that they have developed professional skills than White students (Research Question 1). A statistically significant difference (p<0.05) was identified between the perceptions of the African and White students. In a society which is integrating, following the demise of Apartheid, yet is still influenced by the lingering effects of Apartheid policies that resulted in segregation of

opportunities along racial lines, further illumination of the African students' less likelihood to agree may be revealed in the language (Research Question 2) and school background (Research Question 3) variables investigated.

Exploring Research Question 2, no statistically significant differences in the perceptions, between students with the same home and instruction language and students with different home and instruction languages were found. This result may expand, to the broader set of professional skills, the suggestion previously made in the context of communication skills, where communication skills of students who received instruction in English, but with a different home language, did not differ significantly when compared to communication skills of students with English as home language (Coetzee *et al.*, 2014).

A statistically significant difference between students in quintile 5 and private schools and quintiles 1 to 4 schools was found in the perceptions of the development of professional skills ($p<0.05$) (Research Question 3). The students from quintile 5 and private schools are 2.14 times less likely to agree that they have developed professional skills compared to the students from quintiles 1 to 4 schools. This may support the assertion that students from quintile 5 and private schools may have developed some of the professional skills during their schooling, requiring less to be developed at university, as opposed to the students from quintiles 1 to 4 schools. Further, in interpreting this result, it may seem contradictory that quintile 5 and private schools agree less strongly than quintiles 1 to 4 schools, given that African students agree less strongly than White students that professional skills were developed (Research Question 1). Such an observation is, however, based on the historical assumption of quintile 5 and private schools being primarily White, and quintiles 1 to 4 schools being primarily African. However, in the current cohort, the majority of the

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students in quintile 5 and private schools are African students, reflecting the changing structure of South African schools, post-Apartheid.

	Other HL		English HL	
n=163	M=4.06	n=11	M=3.79	

	Other HL		English HL	
n=27	M=3.94	n=64	M=4.08	

Home Language

African	
n=174	M=4.04

White	
n=91	M=4.06

Race

SQ 5		SQ 1-4	
n=104	M=3.98	n=56	M=4.11

SQ 5		SQ 1-4	
n=78	M=4.06	n=6	M=4.12

School Quintile

HL - home language
SQ - school quintile

Illustration 1: Summary of the statistically significant differences in student perceptions by race and schooling background

4.3   Race and School

Further analysis (Illustration 1) of the two statistically significant variables (Race and School) indicates that the African quintile 5 and private school students agreed less strongly that skills were developed than the White students from this quintile. A similar trend is evident for the quintiles 1 to 4 schools. This raises the question as to why African students, who are experiencing an equivalent level of education quality to the White students, perceive less strongly that they are acquiring professional skills in the education program. This finding contradicts the assumption in prior literature (Keneley and Jackling, 2011) that a student group, experiencing an English, westernised education environment of similar quality, is homogeneous. To further explore this observation, a focus group was conducted.

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4.4   Focus group

As the students who took part in the initial analysis had graduated, it was not possible to discuss the race group differences identified with these students. However, some graduates (n=7) that had recently completed the same professional accounting education were employed by the university for the first year of their three year training contract and they were invited to form part of a focus group[10]. The focus group was voluntary but well represented the original population as the focus group represented African (57%) and White (43%) students which is similar to the original population. The focus group was asked how they interpret the significant difference in the perceptions of the development of professional skills between African and White students. The focus group participants were then given the opportunity to interpret and discuss the results and no further pre-set questions were asked. The facilitator's role was simply to ask the participants to expand on their interpretations where necessary. Opportunity was also provided for the participants to interact privately with the facilitator outside the group, at their discretion.

The primary themes that emerged from the focus group discussion were that:

- the African students' lack of exposure to mentors such as their parents or other African role models that could introduce them to professional skills and the importance thereof in the manner in which the White students' parents or role models could;

- the African students were intent and focused on attaining their degree, as few of their parents had had the opportunity to do so, thus focussing solely on the technical competencies; and

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[10]   A focus group conducted by Gammie *et al*. (2002) also used a similar methodology consisting of a different cohort of students than those that originally formed part of the study.

- the African students, due to their lack of exposure, didn't realise that the different teaching interventions' goals were to develop their professional skills.

A learner's achievements and development can be hindered by the socio-economic status of the individual and the wider influence of the community in which they live (Bhorat and Oosthuizen, 2009; Sartorius and Sartorius, 2013; M. C. Smith, 2011; Tsotsotso *et al.*, 2017). The socio-economic status of an individual includes the level of the learner's parents' education and capital, structural quality of the individual's house, as well as their access to educational resources (M. C. Smith, 2011). The impact of these elements are at times ignored in educational studies, despite their potential impact on the outcome of the educational system (M. C. Smith, 2011).

Image 1: Former White only middle class suburb and an African informal settlement

(Source: uct.ac.za 2014)

Image 2: An African school and well-resourced White school

(Source: Timeslive.co.za and Constitutionallyspeaking.co.za)

Increasing numbers of African students of the 'born free' (post-Apartheid) generation are raised in middle class suburbs, as a result of the migration of African middle class families to previously White-only suburbs (Spaull, 2013). However, their parents grew up in African townships or informal settlements, near the major South African cities (Hammond *et al.*, 2009). These African townships, established by the Apartheid government, were less developed and well-resourced than the White suburbs (Sartorius and Sartorius, 2013) (Image 1). Further, the African students' parents were, as result of Apartheid policies, not allowed or enabled to develop professional skills to which the current generation could be exposed through them (Barac, 2015; Hammond *et al.*, 2009). In 1953, the Apartheid government passed the

Bantu Education Act and the Reservation of Separate Amenities Act. This legislation resulted in a dual education system with significant inequality in the standard of education between the poorer funded and under resourced African schools educating artisans and labourers, and the more affluent and well-resourced White schools educating skilled professionals (Christie and Collins, 1982) (Image 2).

> "*African students did not have exposure to professional skills whilst White students are more prone to have family members that could expose them to these skills.*"
> (Focus group participant)

Although post-Apartheid government policies, for example Black Economic Empowerment (BEE) and the Redistribution and Development Program (RDP), are redistributing and equalizing access to capital and structural quality of the individuals' houses, subtler lingering consequences of Apartheid, such as the parents' deficient education and skills development, are not necessarily redressed (Barac, 2015). Even 20 years after the end of Apartheid, 8% of the total White population (n=6 970 003) in South Africa has obtained a degree, opposed to only 1.6% of the total African population (n=34 898 989) (StatsSA, 2011). This may be indirectly compromising the current generations' skills development, despite their access to better quality education resources.

> "*When I visit my mom and community at home I am a child again. I cannot discuss or apply anything that I have learned at university as none of them would understand it anyway.*" (Focus group participant)

The participants of the focus group had little awareness of the different professional skills that they were expected to have developed. The African participants indicated that they did not even know that they were supposed to develop these skills.

"I would also not have indicated that I developed these skills as I did not even know what they are or that they should be developed" (Focus group participant)

In addition to the lack of exposure to professional skills from their parents, African students do not focus on the development of these skills during their education program as they view the technical knowledge, and not the professional skills, as being key to attaining their degrees. Historically, the technical nature of SAICA's professional examination, and consequently the accredited universities' assessments, have been criticized for excessive focus on technical knowledge at the expense of professional skills (Venter and de Villiers, 2013).

> "*My goal was only to get my degree. I will be the first one in my family to get a degree and they are all depending on me for that. I did not have, like so many White students, someone that could introduce me to professional skills or someone that could assist me in obtaining them.*" (Focus group participant)

5. CONCLUSION

Investigations into accounting students' perceptions of their professional skills development have considered *inter alia:* various skill descriptors, applied differing data gathering methods across an assortment of courses and programs. However, few of these investigations considered the differences in perceptions in a heterogeneous student cohort. This study explored for differences in accounting students' perceptions of the professional skills developed in a heterogeneous undergraduate professional accounting education program in South Africa. A student's perception, as a reflective method of assessment, allows insight into the student's development of professional skills. Understanding differences in these perceptions by demographic group may assist instructors in designing differentiated interventions to effectively develop these

skills across a diverse group. In South Africa, these demographic differences may be evident between race, language and school groups. Ordinal regression analysis was used to explore for differences in the perceptions of professional skills developed between these groups, while controlling for gender. The data analysed were collected through a self-report questionnaire.

No statistically significant differences in the perceptions between students with the same home and instruction language and students with different home and instruction languages were found. Students from better quality schools agreed less strongly than those from poorer quality schools that they had developed skills during the education program. Further, African students agreed less strongly than White students, from schools of similar education quality, that they had developed professional skills.

A focus group discussion ascribed this observation to the African students placing less emphasis on professional skills development. This may be accredited to their lack of exposure to these skills through their parents. Increasing numbers of the African students are experiencing a middle class upbringing in former White-only suburbs and schools. However, their parents grew up in the poorer African townships or informal settlements and attended former Bantu education schools in which they were not allowed or enabled to develop professional skills. In contrast, the White students may have greater exposure to these skills as their parents are more likely to have attained university degrees and professional qualifications. Further, many of the African students are aspiring to be the first in their family to attain a degree and professional qualification. The technical nature of the professional and university assessments focuses these students' attention on technical knowledge acquisition rather than skills development. This study suggests that certain demographic

variables, and the interaction between them, cannot be ignored when instructors develop teaching methods and activities to enhance professional skills development.

A limitation of this study is that it was only conducted at one South-African university. Further research is encouraged to establish the generalizability of the conclusions drawn in this study, beyond the cohort investigated, to other heterogeneous environments, other subject areas and in different countries. The impact of Westernised skills on African students and a longitudinal study on the impact of business experience of African parents and mentors on the professional skills development of African students could also be considered. Further analysis on the factors that influence the nuances in a heterogeneous classroom and their professional skills development is encouraged. Feedback from these accounting graduates after they have been employed, and possibly from their workplace supervisors, should be obtained in future to determine whether these skills were actually developed. Factors outside the classroom may impact educational outcomes, including professional skills development.

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