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Exploring the Culture of Learning and Teaching between Two Universities

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DECLARATION

I declare that this research report is my own original work and that all sources have been accurately reported and acknowledged. It is submitted for the degree of Masters of Commerce to the University of Witwatersrand, Johannesburg. This research has not been submitted for any degree or examination at this or any other university.

_____ _____

Belinda Breytenbach Date

ACKNOWLEDGEMENTS

With grateful thanks to:

- My **husband, family and friends**, for your support and for always believing in me.
- My supervisors, **Andres Merino and Professor Kurt Sartorius**, for your valuable assistance and guidance.
- **Professor Alex van der Watt** for allowing me access to your staff and resources at the University of Johannesburg.
- To **Jelvin Griffioen**, for your time and valuable assistance.
- To the **fourth year lecturers at UJ and WITS and students**, for your willingness to participate in my research questionnaires and interviews.
- To **Selma Rudd** who assisted me with editing this document, thank you for all your effort.

ABSTRACT

This paper reports the findings of a mixed methods research study which sought to explore the impact of teaching and learning cultures on the performance of fourth year Accountancy students. The collection of data was done through questionnaires as well as interviews with lecturers. Learning culture was explored by measuring and comparing the cultural dimensions of fourth year Accountancy students at two South African universities in order to understand the differences and similarities between the two institutions' student bodies. There were statistically significant differences between the students of the two universities only along the cultural dimensions of long-term orientation and indulgence versus restraint. It was found that uncertainty avoidance, monumentalism and the age of students significantly impact their performance in Accountancy. Cultural dimensions of students which could hinder their performance in Accountancy are identified and some recommendations are made with regards to addressing areas of weakness in learning culture.

Teaching culture in fourth year Accountancy was measured at the same two universities and classified as being either lecturer-focused or student-focused. Teaching approaches at the two universities were found to be similar, however the need to create context in teaching is emphasised more at one of the universities. It has been shown that there are some significant differences in terms of the structure of the fourth year Accountancy programs at the two universities. The influence of teaching culture on teaching and learning practices in South African universities is also discussed.Recommendations are made with regards to teaching culture in Accountancy in order to improve student performance.

The report concludes with a discussion of possible recommendations for further research relating to the culture of teaching and learning in Accountancy.

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CHAPTER 1 – Introduction

1.1 Background of the Research Problem

A number of initiatives have been launched in South Africa in recent years in order to transform the tertiary education sector (Hay, 2008) and to increase the number of African Chartered Accountants (CA's) in the country (Sadler, 2003). These initiatives included the establishment of the Accounting Development Unit by the South African Institute of Chartered Accountants (SAICA) in 2000 and Thuthuka in 2002 (Sadler, 2003). The number of African CA's in South Africa has increased from 1 325 in 2002 to 6 136 in 2012 (SAICA, 2012b). However, as the total number of CA's in South Africa is 34 419, the low number of African CA's is still a reason for concern (SAICA, 2012c). The poor performance of African students in the South African tertiary sector is a result of a range of historical legacies (Roy, 2007; Hay, 2008; Cross and Carpentier, 2009).

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

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

1.2 Purpose of Study and Research Questions

The purpose of this research is to explore the differences in the culture of learning and teaching between two universities in order to understand how to improve the performance of students and to eliminate discrepancies in pass rates of students from different cultural backgrounds. This study researches the cultural dimensions of fourth year Accountancy students at the University of Johannesburg (UJ) and the University of the Witwatersrand (WITS) and how these cultural dimensions impact on fourth year pass rates in Accountancy. The teaching cultures of the two universities are also explored in order to determine the impact thereof on fourth year pass rates in Accountancy.

Research Questions

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

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

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

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

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

4. How does teaching culture influence teaching and learning practices?

1.3 Significance and Contribution of the Study

The significance of this study is due to the need to transform the professional sector of South Africa and the need for skills in the South African economy. The SAICA QE results for 2012 showed a pass rate of

55% for African students and 75% for White students and in 2011 the pass rate for African students was 54% and 73% for White students (SAICA, 2011). An understanding of the cultural dimensions of students writing the SAICA QE and the cultures of teaching at their universities may be helpful in explaining these discrepancies in pass rates. The contribution of this study would be to understand the impact of cultural dimensions on teaching and learning practices in South Africa.

CHAPTER 2 –The Literature Review

2.1 Cultural Dimensions

Culture is defined as "the collective programming of the mind which distinguishes the members of one group or society from those of another" (Hofstede, 1984, p. 82) or "common patterns of beliefs, assumptions, values, and norms of behaviour of human groups" (Aycan, Kanungo, Mendonca, Yu, Deller, Stahl et al., 2001 p.194). There are four aspects from which differences in culture are evident, namely symbols, rituals, heroes and values. Symbols consist of images, signs and words which have specific meaning to members of the same culture. Rituals are activities which are vital in a certain social context for example religious activities. Heroes are people who model respected and valued traits and behaviours within a society. Values are inclinations to prefer specific things to others and it determines people's sense of right and wrong or good and evil (Hofstede, 1991).

Cultural dimensions consist of a collection of characteristics which generally exist collectively in a specific society (Minkov, 2007). According to Hofstede a cultural dimension is "an aspect of culture that can be measured relative to other cultures" (Hofstede, 1991 p.14) and it combines a collection of facts found to take place jointly within a specific society. Culture influences behaviour and therefore it would seem likely that differences in the cultural dimensions of groups of people would lead to differences in their approaches to working and studying.

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

2.1.1 Individualism versus Collectivism

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

2.1.2 Large versus Small Power-Distance

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

2.1.3 Strong versus Weak Uncertainty Avoidance

In a society with strong uncertainty avoidance, people are not at ease with uncertainty and therefore prefer to have rules and to try and control behaviours to create certainty. In a society with weak uncertainty avoidance society, people are at ease with uncertainty and don't attempt to control behaviours or the future (Hofstede, 1984). Educationally, students from a society with strong uncertainty avoidance feel uncomfortable in unstructured learning environments with unclear objectives and wide-ranging assignments. In these societies it is expected that teachers know all the answers to questions and that they use academic language. Students are not allowed to disagree with teachers as this would be viewed as betrayal of loyalty, whereas teachers in weak uncertainty avoidance cultures welcome disagreement by students as a stimulating part of the learning process (Hofstede, 1986; Hofstede, 2001).

2.1.4 Masculinity versus Femininity

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

valued; failure at school is not regarded as a major issue and students are not publicly praised by teachers (Hofstede, 1986; Hofstede, 2001).

2.1.5. Long-term versus Short-term Orientation

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

2.1.6 Indulgence versus Restraint

Pleasure is very important in a society which values indulgence and it makes people feel free, happy, healthy and in control of their lives. In a society which values restraint, pleasure is not sought after and people feel mostly unhappy, unhealthy and out of control of their lives. In indulgent cultures, the balance between work and relaxation tends more towards relaxation (Minkov, 2007).

2.1.7 Monumentalism

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

2.1.8 Criticisms of Hofstede's Theory

Hofstede's theory of cultural dimensions has been criticised for viewing culture as being unchangeable over time (Fang, 2010; Taras, Kirkman and Steel, 2010) and for classifying national cultures into one of two extremes with regards to each cultural dimension, not acknowledging that individuals could be classified into both extremes of a specific dimension simultaneously (McSweeney, 2002; Fang, 2010). Other criticisms against Hofstede's theory are that it assumes cultural consistency within national borders (Tung and Verbeke, 2010), that it is based on data collected from employees in the context of their occupation and that it is therefore restricted data not representative of national cultures (McSweeney, 2002). Although other cultural dimensions have been identified such as conservatism, intellectual and affective autonomy, hierarchy, mastery, egalitarian commitment and harmony (Schwartz, 1994), the current study is limited to the cultural dimensions measured in the VSM. Despite criticisms against the VSM, it has been extensively used and continues to be used as a tool to identify the cultural dimensions of groups of people (Cronjé, 2011).

2.2 Cultural dimensions in teaching and learning

Cultural dimensions could have a significant impact on education where the cultures of students and teachers differ. Because of differences in culture, students and teachers may have differing expectations of one another (Hofstede, 1986; Hofstede, 2001). This issue is particularly relevant in South African higher education institutions where the majority of lecturers are from European backgrounds while the students are predominantly from African backgrounds (Hay, 2008). In a case study involving Sudanese students being taught by South African professors, the students had higher levels of power distance and higher levels of uncertainty avoidance than their professors. These differences in cultural dimensions made it difficult for the students to take initiative and to have self-confidence and caused them to require more structure and direction from the professors than what the professors would normally provide (Cronjé, 2011).

Cultural dimensions also impact the approaches of students to learning and their learning styles. Auyeung and Sands (1997) found that students from collectivist cultures adopt more reflective and abstract learning styles whereas students from individualist cultures adopt more active and concrete learning styles. Students from collectivist cultures prefer group learning to individual learning, whereas students from individualist cultures have a lower preference for group learning (Ramburuth and McCormick, 2001).

2.3 Teaching Cultures in Tertiary Education

Teaching cultures at UJ and WITS are explored by comparing the teaching styles and approaches used at the universities. A teaching style refers to "a combination of teaching methods and techniques that a lecturer/teacher prefers in his/her teaching" (Visser, McChlery and Vreken, 2006 p.98). In a study examining the teaching approach used by Accountancy lecturers in Australia, it was found that the approach can be classified as being either teacher-centered/content orientated or student-centered/learning orientated (Leveson, 2004). Another study classified teaching approaches as being either information transmission/teacher-focused or conceptual change/student focused (Trigwell and Prosser, 2004).

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

teacher is at the center of the CCSF teaching approach while conceptual change of the student is at the center of the ITTF teaching approach.

A link between teaching approaches and learning approaches has been established in the sense that students are more likely to employ a deep approach to learning if their teachers adopt a more student-focused approach to teaching. Teaching approaches have also been found to vary across disciplines and for the same teachers across different teaching contexts (Lindblom-Ylänne, Trigwell, Nevgi and Ashwin, 2006). The teaching approaches in Accountancy in a South African context have not been measured in previous studies and therefore forms part of the current study.

2.4 Tertiary Education in South Africa

UJ and WITS have been selected as the subjects of this study due to their similar pass rates in the SAICA QE 2012 (UJ 76%, WITS 83%). Despite their close proximity (both situated in Johannesburg), these two universities have vastly different historical backgrounds and entry requirements into the Accountancy field of study. WITS was established in 1922 and has historically been known as a liberal institution with traditions of anti-apartheid and non-discrimination (Witwatersrand, 2013). UJ came into existence in 2005 when three educational institutions amalgamated, namely Soweto's Vista University; the Technikon Witwatersrand (TWR) and the Rand Afrikaans University (RAU) (Joburg.com, 2011). The Rand Afrikaans University was founded for Afrikaans-speaking students as a result of legislation enacted by parliament (Online, 1966).

Admission requirements into the Accountancy degrees which would give students access to the Chartered Accountant (CA) qualification are as follows for the two universities (Johannesburg, 2011; University of the Witwatersrand, 2013):

University	Minimum Admission Point Score (APS)	Additional APS requirements
UJ	35	*Mathematics : 5 points
WITS	40	English home language: 5 points or English 1st additional language: 6 points and *Mathematics: 5 points

*Pure Mathematics, not Mathematical Literacy.

The admission requirements at WITS into the Bachelor of Accounting Sciences degree are higher than the requirements into the Bachelors of Accounting degree at UJ, indicating that the student bodies at these two institutions would most likely differ.

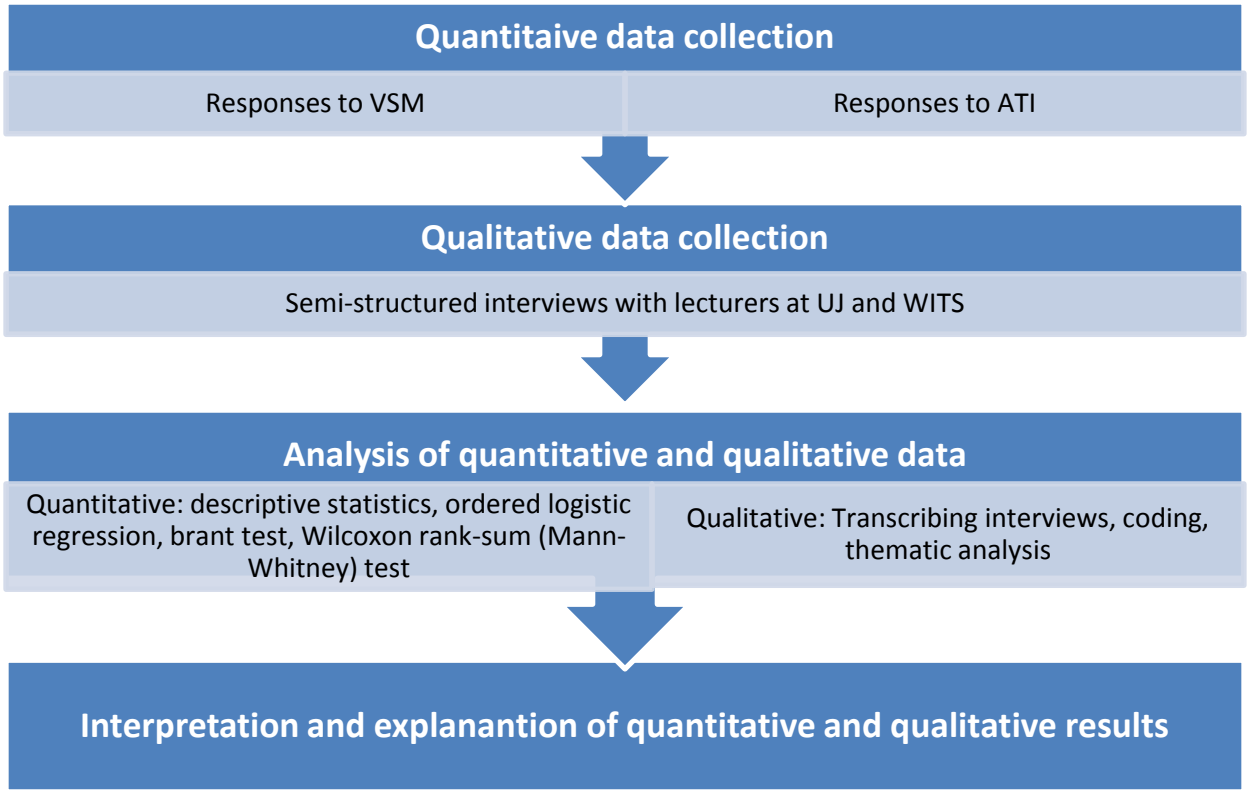
Although this study is focused on the teaching and learning cultures at universities, the school system in South Africa is also of importance as the schooling background of students will most likely influence their learning culture at university. The education system in South Africa consists of two types of schools, namely public schools and independent schools (Education, 1996). Public schools are state- or government owned schools whereas independent schools are private schools (Carrim, 1998). Public schools in South Africa are funded by the government andgenerally do not have a good reputation in terms of the quality of education. Private schools in South Africa offer high quality education and generally have quite a good reputation. (Arrivals, 2013). In this report a third category of schools is mentioned namely, Model C schools. Model C schools are public schools which are mainly governed and financed by parents and bodies of former learners of the school (Arrivals, 2013). The term “Model C schools” is used in this report to refer to former-Model C schools, which are classified as public or independent schools under current legislation in South Africa.

CHAPTER 3 – Data and Method

3.1 Overview of Method

A mixed method research methodology was used due to the social construct of the research problem, as well as the complexity of some of the issues (Plano Clark and Creswell, 2011). The collection of data was done through questionnaires as well as interviews. Mixed method research is defined as "the class of research where the researcher mixes or combines quantitative and qualitative research techniques, methods, approaches, concepts or language into a single study" (Johnson and Onwuegbuzie, 2004, p. 17). Although research in the area of Accountancy has historically been based on quantitative research methods, qualitative research methodologies are being used increasingly in the field of Accountancy (Lee and Humphrey, 2006).

A mixed method research methodology is often used in order to gain further insight into issues identified from quantitative results, through the use of qualitative methods. The quantitative and qualitative data sets are analysed together by linking the results of the data sets to one another (Plano Clark and Creswell, 2011). In the current study, the responses of students and lecturers to questionnaires were analysed quantitatively in combination with the qualitative analysis of interview responses by lecturers. The research methodology can be described using the following notation:



3.2 The Data

The data included a range of information about fourth year Accountancy students and lecturers at UJ and WITS. In this regard, a range of categorical, interval and ordinal data has been collected with regard to student demographics, examination performance and teaching and learning preferences respectively. The study is conducted on fourth year students and lecturers because it is the final year of study before students write their professional accountancy exams to become chartered accountants. The number of fourth year Accountancy students at WITS was 261 and at UJ was 478 in 2012. The number of fourth year lecturers (including academic trainees) at WITS was 25 and at UJ was 19.

3.2.1 The Research Instrument

The Values Survey Module (Hofstede et al., 2008) was used to measure the cultural dimensions of students. The questionnaire consisted of 28 content questions, divided into seven categories with four

questions each. These content questions measured the levels of individualism versus collectivism; large versus small power distance; strong versus weak uncertainty avoidance and masculinity versus femininity; indulgence versus restraint and monumentalism of the students. The age, gender, ethnic group, mother tongue, main language of instruction at school, type of school attended and area lived in for most of the student's life was also required by the questionnaire. Refer to Appendix A for the VSM.

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

3.2.2 Collection of Data

The VSM questionnaire was distributed to all fourth year Accountancy students at UJ and WITS during lectures and they were asked to complete it and return it to the lecturer. The completed questionnaires were collected from the lecturer and the student responses were captured in Excel and analysed using STATA Version 11.1.

The Approaches to Teaching Inventory (ATI questionnaire) was distributed to all fourth year lecturers and academic trainees at UJ and WITS via e-mail and responses were captured in Excel and analysed. Semi- structured interviews of approximately 25 minutes each were conducted with one fourth year lecturer from each subject area, namely Accounting, Auditing, Management Accounting and Finance and Taxation at both UJ and WITS. Some previously chosen exploratory questions were asked in the interviews in order to understand the lecturers' teaching approach; the structure of their courses and

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

3.3 Data Analysis

The data was analysed using a mixed methods approach that included a range of descriptive statistics, non parametric methods, regression analysis and thematic analysis.

3.3.1 The First Research Question: Cultural Dimensions of Fourth Year Students

The first research question, namely, "what are the cultural dimensions of fourth year Accountancy students and do they differ across different tertiary institutions?", was analysed as follows: a series of algorithms, developed by Hofstede et al. (2008) were used to calculate the cultural dimensions of the students. This was done by calculating the mean scores for each cultural dimension and then calculating index scores from the mean scores. The index scores are ordinal data and a nonparametric test is appropriate to compare the central tendency of the two samples (Howell, 2008). The mean index scores and their respective confidence intervals were calculated for UJ students and WITS students and Mann-Whitney tests were run on the scores to identify whether there were significant differences in the cultural dimensions of students between the two universities. The analysis is supported by descriptive statistics and graphs.

3.3.2 The Second Research Question: Cultural Dimensions and Performance

The second research question, namely: "Do the cultural dimensions of students impact on their performance Accountancy?" was tested as follows: a univariate analysis was employed first to

determine which variables (including cultural dimensions and other variables included in the VSM questionnaire) significantly impacted performance. These significant variables were included in a multivariate model and regression analysis was performed in order to determine which of these variables significantly impact performance in fourth year Accountancy. Ordinary Least Squares Regression (OLS) could not be used because the marks of students were not normally distributed (refer to Appendix D). Therefore ordered logistic regression was used in STATA to determine which variables had a significant impact on the performance of students. In order to employ ordered logistic regression, student performance was classified into one of three categories based on the average fourth year marks of students. Student performance was classified as category 1 if the student obtained an average fourth year mark between 0%-48%; category 2 between 48%-53% and category 3 between 53%-100%. The basis for using the parameters of 0%, 48%, 53% and 100% is that marks between 0%- 48% represent clearly failing students; 48%-53% represent borderline students and marks between 53%-100% represent clearly passing students. In addition, the use of these parameters ensured that the number of students in each category was relatively similar.

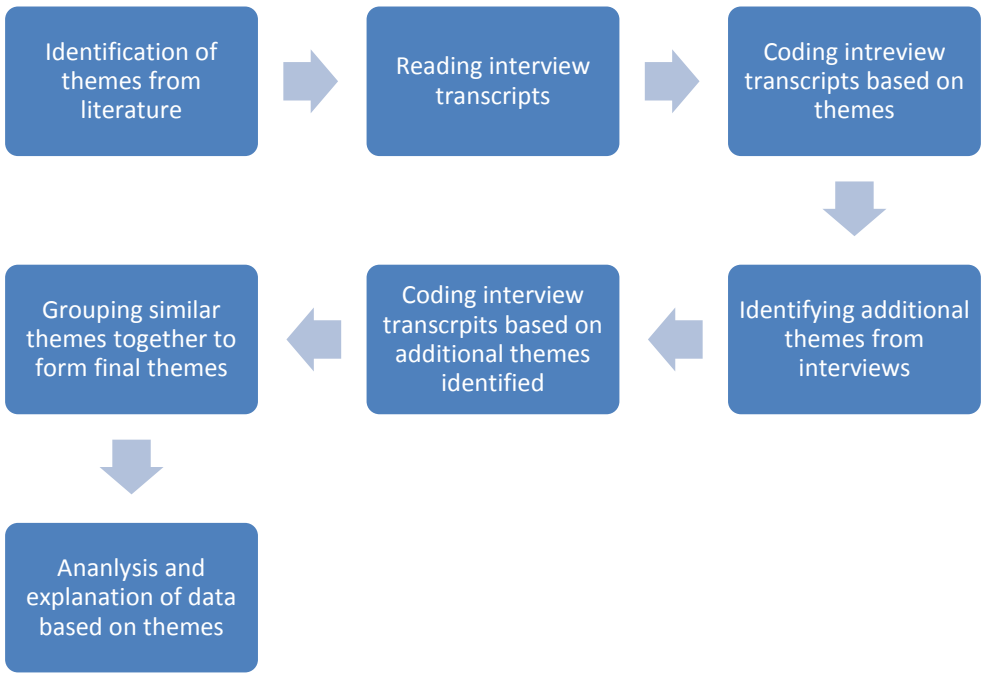
The suitability of the use of ordered logistic regression was tested by carrying out the Brant test and the data was found to meet the requirements of this test.

3.3.3 The Third Research Question: Teaching Cultures

The third research question, namely, “do the teaching cultures differ across South Africa’s tertiary institutions?”, was analysed as follows: The responses to the ATI were investigated by calculating mean scores for each of the questions at each university and the Wilcoxon rank-sum (Mann-Whitney) test (ordinal data) was run on the scores to identify whether there was a significant difference in the teaching approaches of lecturers between the two universities. The reliability of this method is proven through the calculation of p-values. An average score for the eight questions indicating the conceptual

change/student-focused teaching approach was calculated and an average score for the eight questions measuring the information transmission/teacher-focused teaching approach was calculated for each university and compared to determine whether there were significant differences between the two universities.

The interview recordings were transcribed verbatim and a thematic contents analysis was used to identify and code key themes. The remaining text was coded to further understand and interpret the data from interviews (Rowley, 2012). The main themes to be analysed were identified before conducting the interviews, based on the literature relating to cultural dimensions and teaching and learning. Additional themes were identified from the interview transcripts and data were coded based on these themes. The process followed to analyse interview transcripts can be explained as follows:



3.3.4 Validity and Reliability

Cronbach alphas have been calculated for the cultural dimensions and have proven the reliability of these items in the Values Survey Module (Hofstede et al., 2008). The Approaches to Teaching Inventory

(ATI) has been proven to be a valid and reliable instrument to measure important features of approaches to teaching even though these may differ depending on the teaching context (Trigwell and Prosser, 2004). The reliability and validity of the method used to analyse interview data was determined by confirming the themes identified and the coding of interviews with another researcher (Rowley, 2012).

3.3.5 Assumptions, Limitations, Delimitations

The first limitation of using the VSM is that it is based on Hofstede's theory which assumes national uniformity (McSweeney, 2002). This assumption is not applicable in the South African context where people from many different cultural backgrounds are all South African nationals. Hofstede's theory does not acknowledge differences in culture within one country (Taras et al., 2010; Tung and Verbeke, 2010) as it was designed to compare cultural dimensions across different countries and not across people groups within one country. In the current study Hofstede's survey instrument was used in a sub-national group context to measure differences in the cultural dimensions of different people groups within the same country. The second limitation of the VSM is that it measures cultural dimensions while culture is a concept which is very difficult to define. The third limitation of using the VSM is that it is an instrument developed by a Westerner, yet it is used to measure cultural dimensions of people groups throughout the world, including African and Asian people. Questions in the instrument are based on Western assumptions and language which could cause differences in the interpretation thereof among non-Western respondents.

One of the assumptions of using the ATI is that it is not a full report on all possible features of teaching approaches. It can however be used to measure differences in the two approaches, conceptual change/ student-focused and transmission/teacher-focused, to teaching (Prosser and Trigwell, 2006).

The identification of themes and coding of interview data was done by the researcher and discussed with a supervisor, without getting input from various people with possible different perspectives or with the interview participants (Fereday and Muir-Cochrane, 2006). However, the majority of themes were identified from relevant theories before conducting the interviews.

Access to UJ course material was limited as only one module per subject was obtained for three subjects. An in-depth comparison between the course material of UJ and WITS with regards to the amount of detail included and context given in course notes could therefore not be performed.

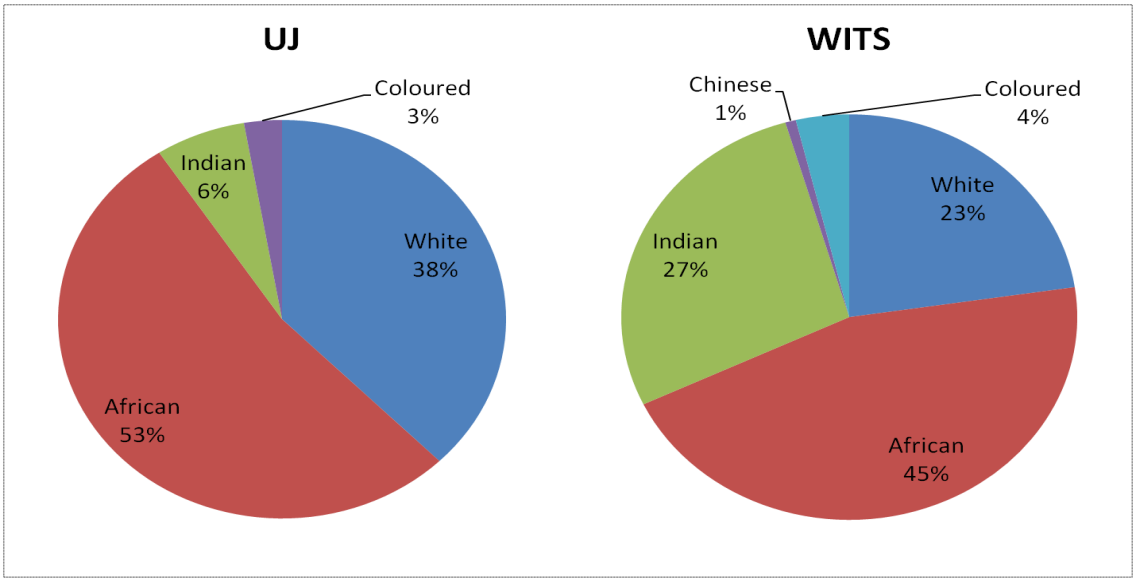
CHAPTER 4 – Results

4.1 Descriptive Analysis

The response rate of UJ students with regards to the Values Survey Module questionnaire was 72%, as the number of responses received was 342 from 478 students. Only 315 of the responses could be used to measure the cultural dimensions of students after removing incomplete questionnaires from the population. The response rate for WITS students was 59% with 154 student responses received from a population of 261. After removing incomplete questionnaires, 141 responses could be used to measure the cultural dimensions of students. A comparison of the composition of the two groups of fourth year students has shown the following:

Gender and Student Groups

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

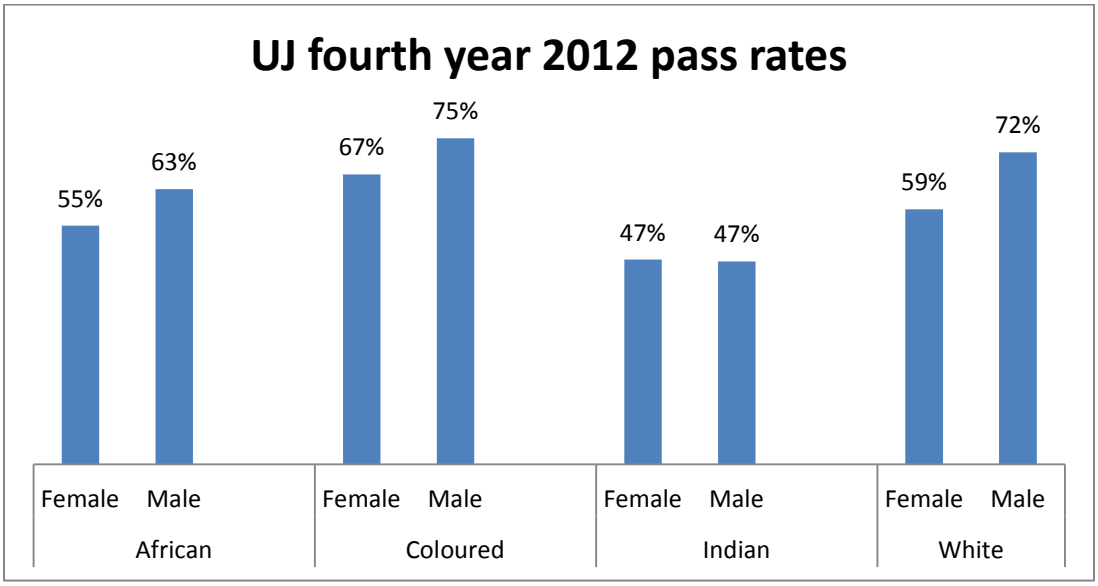


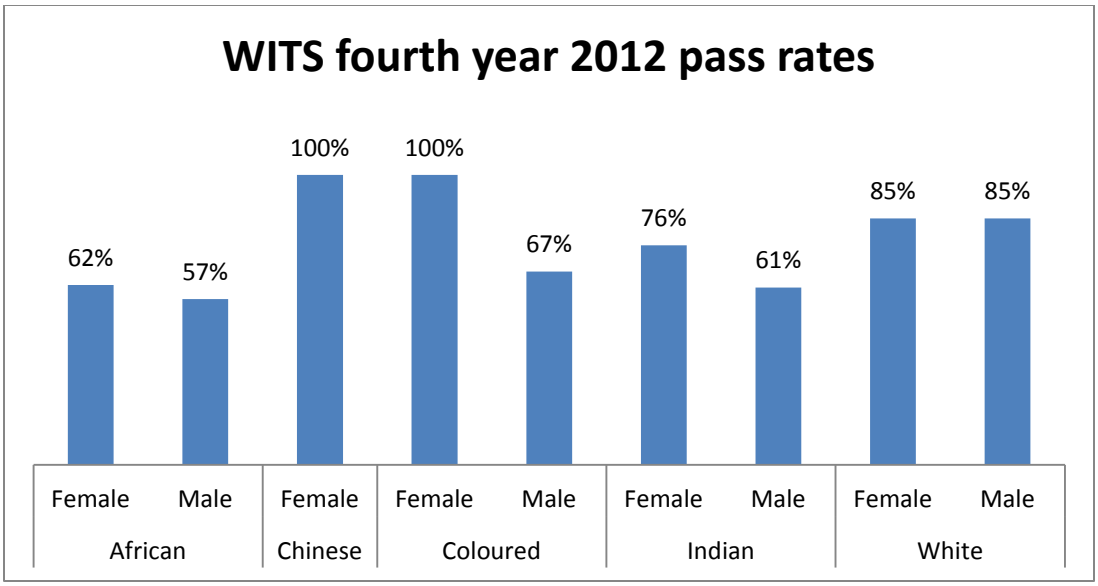
Pass Rates by Gender and Student Groups

The pass rates of African students are similar at UJ and WITS, however the pass rates of all other student groups are significantly higher at WITS. The discrepancy in pass rates between African and White students is higher at WITS (25%) than at UJ (7%). A possible reason for this large discrepancy between African and White students could be the type of school attended (see section below on type of school attended). Further investigation would however be required to be more definitive.

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

These pass rates were further analysed by gender:



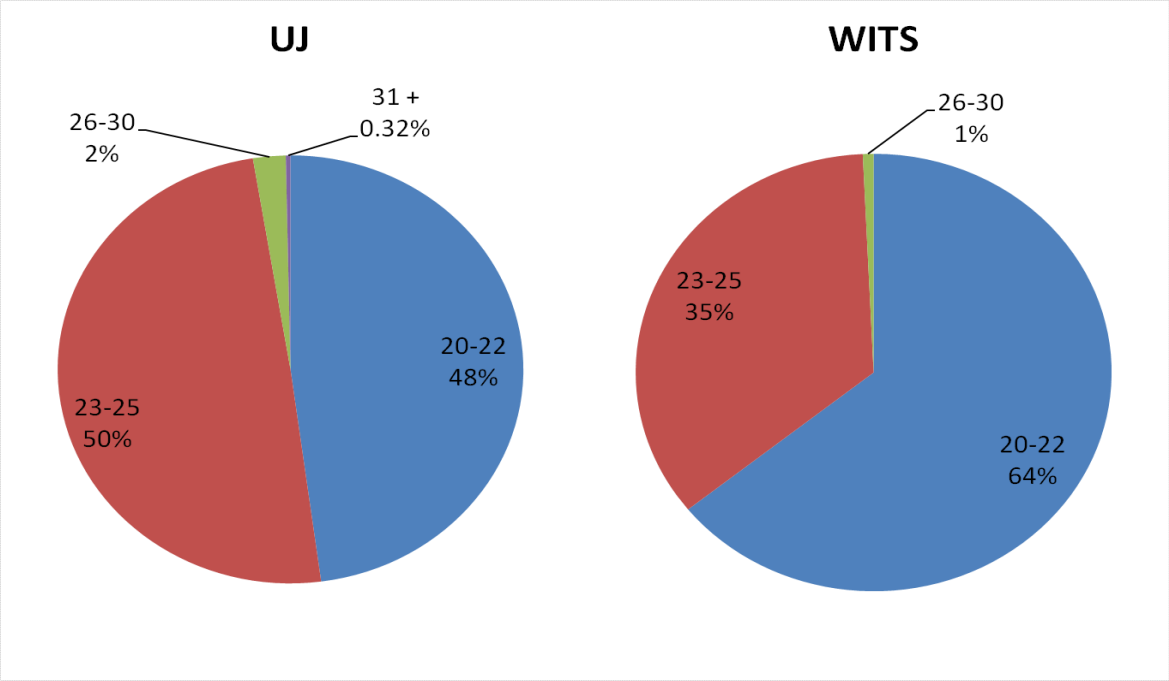


The student body at UJ consists of more African students and White students than at WITS, whereas WITS has more Indian students than UJ. The pass rate for Coloured female students and Chinese female students are the highest at WITS (100% for both groups). However, the number of Coloured and Chinese students in fourth year Accountancy is small (4 Coloured and 2 Chinese female students). The highest pass rate at UJ was obtained by Coloured male students but the number of Coloured male students is also small (4 students). The lowest pass rates are for Indian male and female students at UJ (47%) and African male students at WITS (57%). It is interesting to note that the pass rates of female students were generally higher than for male students at WITS, but the opposite case exists at UJ where male students seem to perform better than female students.

Age

The results of the Wilcoxon rank-sum (Mann-Whitney) test indicated that there are statistically significant differences between UJ and WITS students with regards to the age of students (P = 0.0000).The majority of UJ fourth year students are aged between 23-25 years while the majority of WITS fourth year students are aged between 20-22 years. The student body at WITS is thus younger on average than the UJ student body. This is interesting to note as the percentage of students repeating

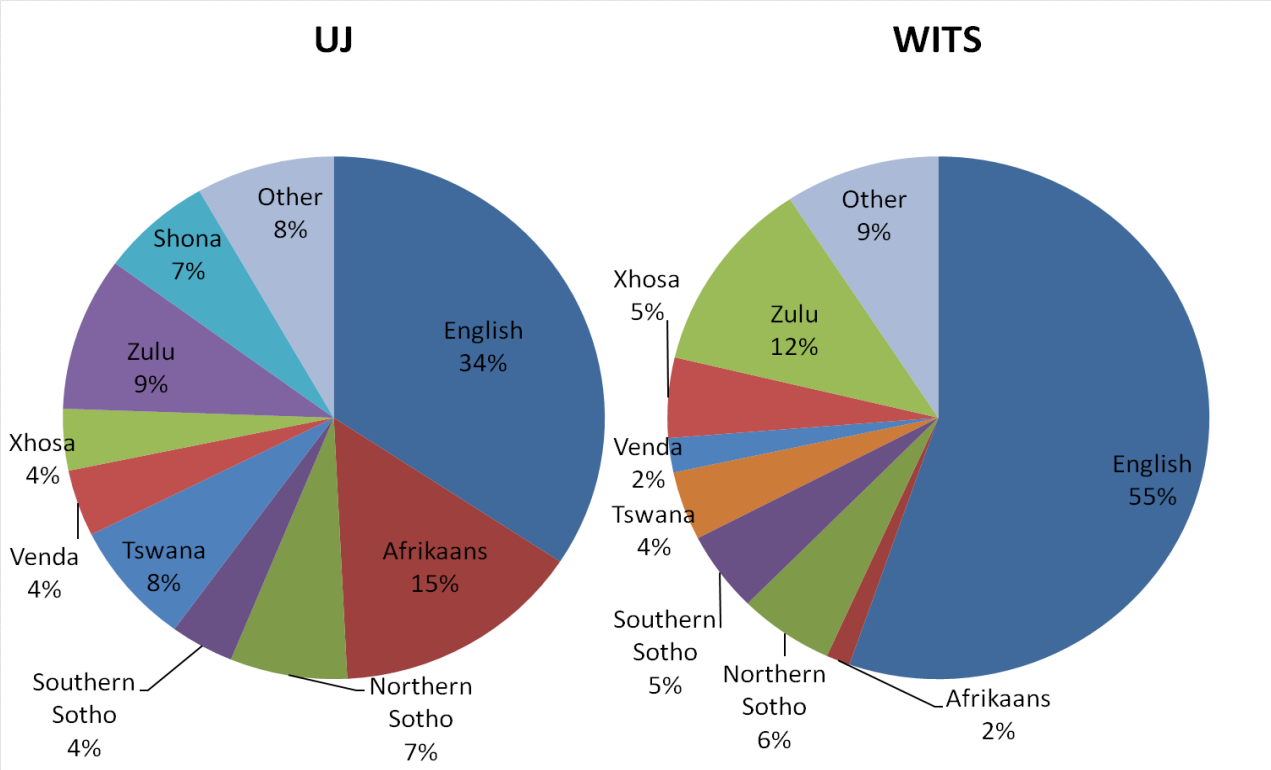
fourth year was 19% at both universities, indicating that UJ students may have repeated more years at undergraduate level than WITS students. Further investigation would be required to determine if this was in fact the case. Age was also found to have a significant impact on performance of students at WITS but not at UJ (refer to section 4.2). The split between age groups of fourth year Accountancy students is shown in the graphs below.



Home Language and Language of Instruction

Home language refers to the language spoken at home whereas language of instruction refers to the language in which students received tuition at school. The split of fourth year Accountancy students across different home languages as well as across language of instruction at school is shown in the graphs below.

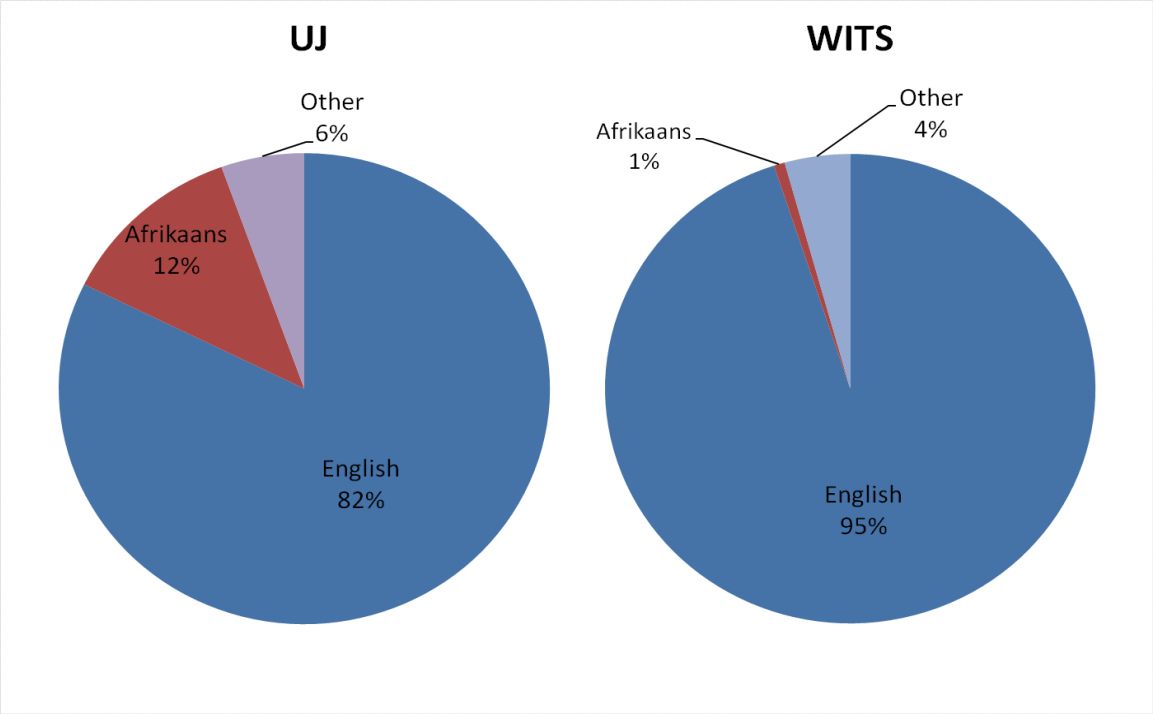
Home Language



Language of Instruction

The results of the Wilcoxon rank-sum (Mann-Whitney) test indicated that there are statistically significant differences between UJ and WITS students with regards to the language of instruction (P = 0.0005). 81% of UJ students had English as the main language of instruction in their schools, compared to 95% of WITS students, however only 34% of UJ students and 55% of WITS students have English as their home language. The language of instruction in school is different from the home language for a large number of students at both universities. 15% of UJ students have Afrikaans as their home language and 12% of UJ students had Afrikaans as language of instruction at school. Therefore Afrikaans students at UJ have mostly received instruction at school in their home language. In addition, Afrikaans students

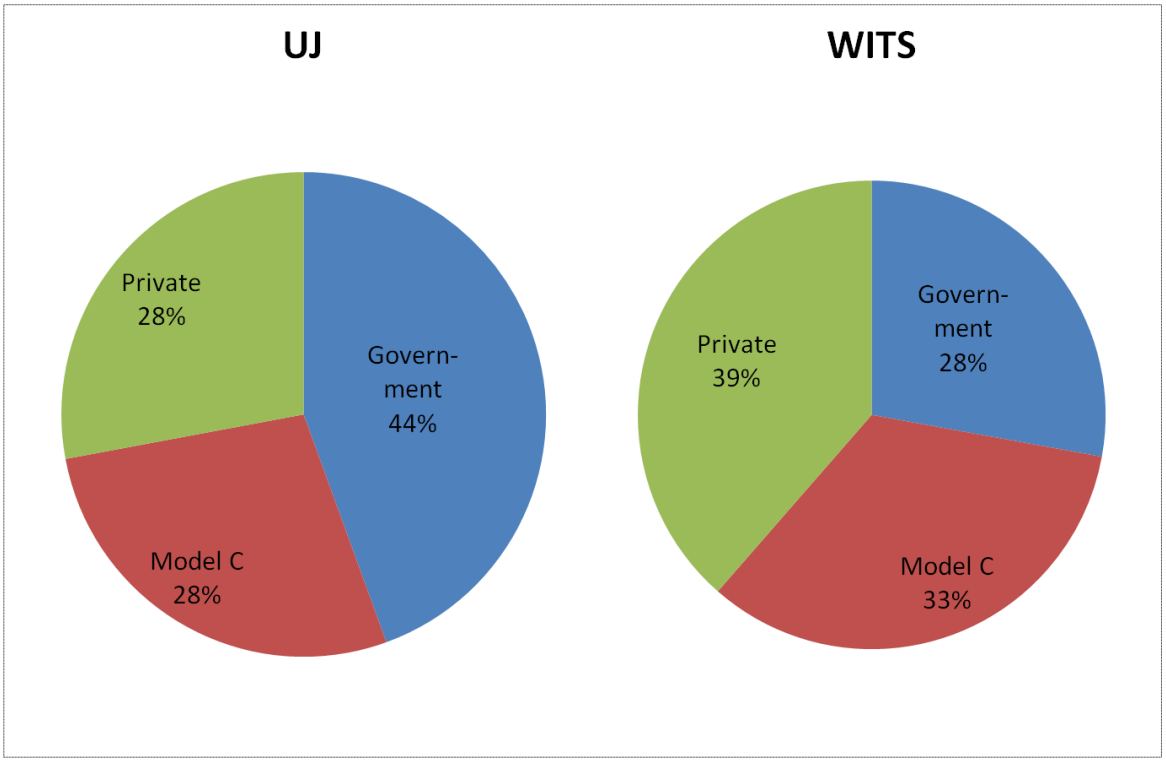
at UJ also receive instruction in their home language at university level. Afrikaans students attend lectures in Afrikaans and are also permitted to write tests and exams in Afrikaans. This is not the case at WITS, where all instruction takes place in English.



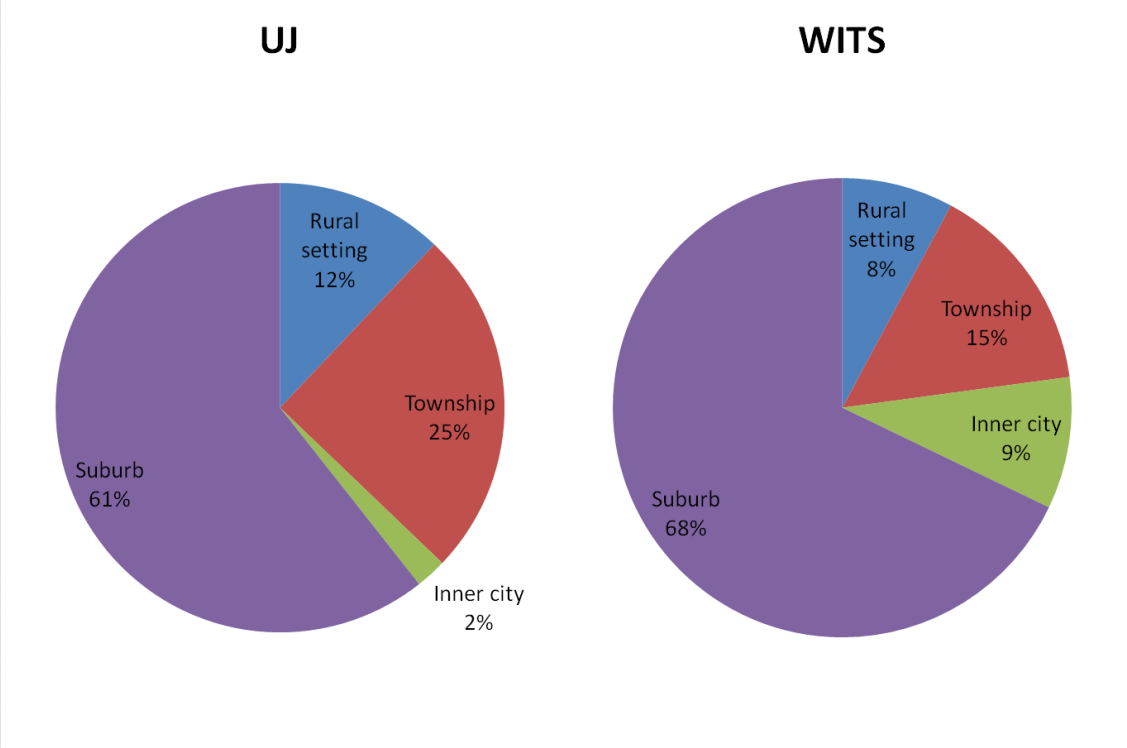
Type of School Attended and Area Lived

The results of the Wilcoxon rank-sum (Mann-Whitney) test indicated that there are statistically significant differences between UJ and WITS students with regards to type of school attended (P = 0.0012).The majority of students at UJ attended government schools (44%) whereas the majority of WITS students attended private schools (39%). Further analysis showed that only 22% of African WITS students attended private schools while 81% of White WITS students attended private schools. This may be a possible reason for the large discrepancy in pass rates between African and White students at WITS. At UJ 16% of African students attended private schools whereas 42% of White students attended

private schools. The distribution of students across the types of schools attended is shown in the graphs below.



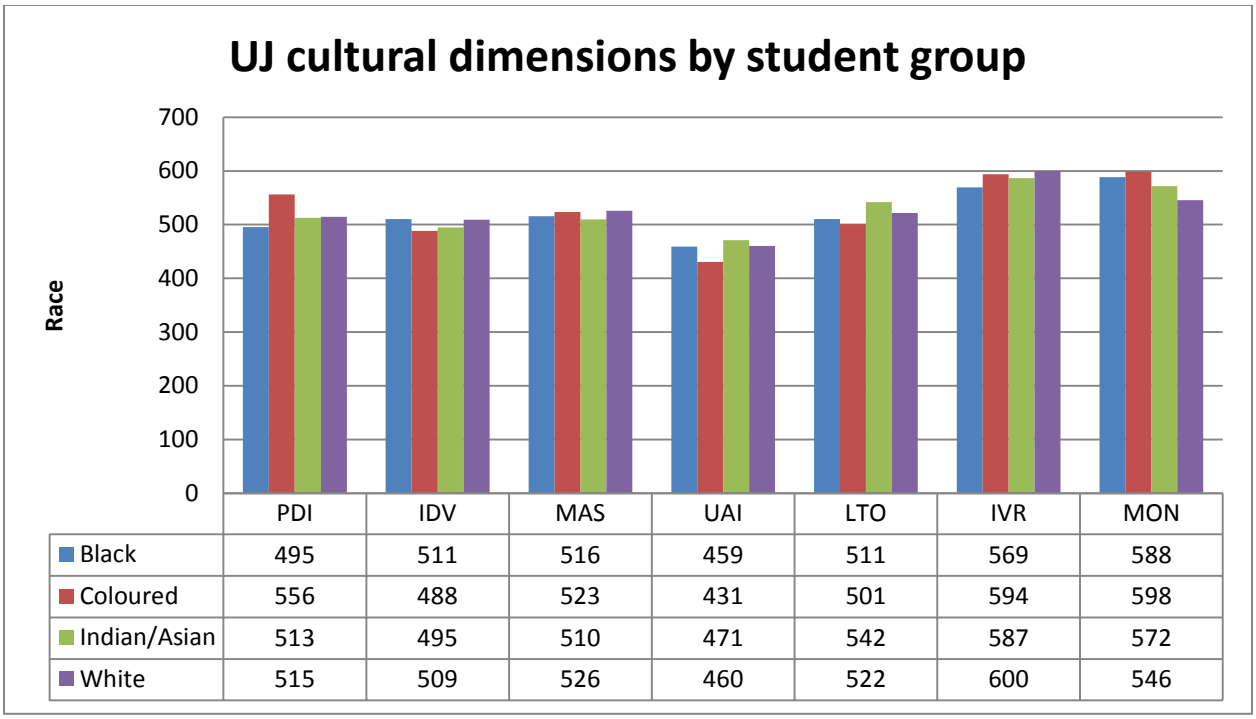
The results of the Wilcoxon rank-sum (Mann-Whitney) test indicated that there are statistically significant differences between UJ and WITS students with regards to area lived (P = 0.0476). The majority of the fourth year Accountancy students at both UJ and WITS lived in suburbs (UJ 61%; WITS 68%) but higher percentages of UJ students lived in rural and township areas than WITS students (UJ 37%, WITS 23%). The split between students with regards to area lived is shown in the graphs below.



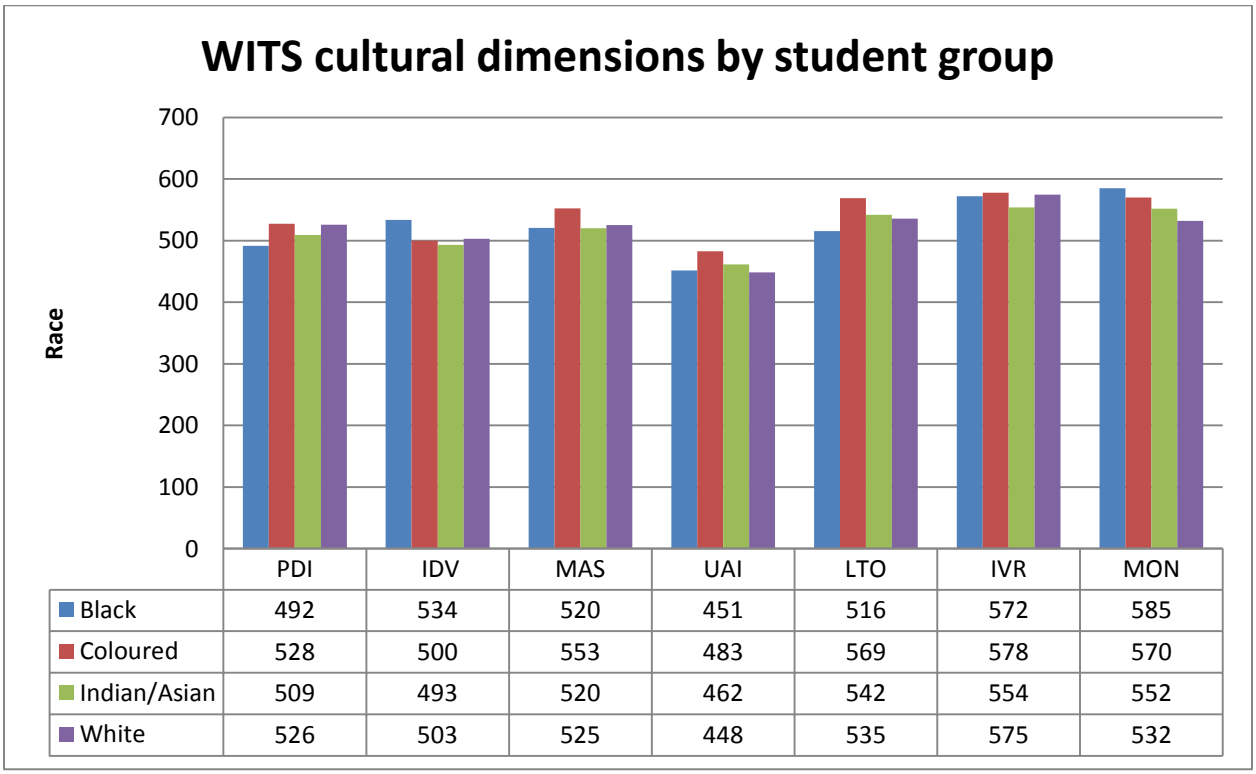
4.2 The First Research Question: Cultural Dimensions of Fourth Year Students

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

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



	PDI	IDV	MAS	UAI	LTO	IVR	MON
Black	495	511	516	459	511	569	588
Coloured	556	488	523	431	501	594	598
Indian/Asian	513	495	510	471	542	587	572
White	515	509	526	460	522	600	546



	PDI	IDV	MAS	UAI	LTO	IVR	MON
Black	492	534	520	451	516	572	585
Coloured	528	500	553	483	569	578	570
Indian/Asian	509	493	520	462	542	554	552
White	526	503	525	448	535	575	532

The results of the Wilcoxon rank-sum (Mann-Whitney) test indicated that there are statistically significant differences between UJ and WITS students only along the cultural dimensions of long-term

orientation (P = 0.0082) and indulgence versus restraint (P = 0.0141). These results seem to indicate that WITS students are more long-term oriented than UJ students and that UJ students lean more towards indulgence than WITS students. As WITS students generally come from wealthier backgrounds than UJ students, one could expect that WITS students would lean more towards indulgence than restraint. However, based on the descriptions of long-term orientation (LTO) and indulgence versus restraint (IVR) the expectation is that high LTO will be linked to low IVR, and low LTO to high IVR. The finding that WITS students have higher LTO and lower IVR than UJ students is therefore consistent with the theory.

A Wilcoxon rank-sum (Mann-Whitney) test was run to determine statistically significant differences in the cultural dimensions of UJ and WITS students by student groups. The results were as follows:

Student group	**Cultural dimensions significantly different**	**P-value**	**Interpretation**
African	Individualism	0.0034	WITS higher than UJ
Coloured	Long-term orientation	0.0174	WITS higher than UJ
Indian/Asian	Indulgence vs. restraint	0.0211	UJ higher than WITS
White	None	n/a	n/a

African students at WITS seem to have significantly higher levels of individualism than African students at UJ. A possible reason for this could be the difference in type of school attended where more WITS students attended private schools than UJ students.

In order to better understand the discrepancy in pass rates between African and White students, a Wilcoxon rank-sum (Mann-Whitney) test was run on the cultural dimensions at each university. There were statistically significant differences between African and White students with regards to the following cultural dimensions:

Cultural dimensions: African vs. White students	UJ	WITS
Individualism	-	p= 0.0091
Power distance	p=0.0039	p=0.0045
Masculinity	p=0.0289	-
Long-term orientation	p=0.0054	P=0.0979
Indulgence vs. restraint	p=0.0461	-
Monumentalism	p=0.000	p= 0.0003

At UJ White students have higher levels of power distance, masculinity, long term orientation and indulgence than African students while African students have higher levels of monumentalism than White students. At WITS White students have higher levels of power distance and long term orientation than African students while African students have higher levels of individualism and monumentalism than White students. Therefore White students generally seem to have higher levels of power distance and long term orientation and African students generally seem to have higher levels of monumentalism.

4.3 The second Research Question: Cultural Dimensions and Performance

University of Johannesburg

The results of the univariate analysis using ordered logistic regression indicated that the following variables had an impact on the performance of fourth year Accountancy students at UJ: uncertainty avoidance (p=0.018); monumentalism (p= 0.015) and ethnicity (P= 0.035). The results of including these variables in a multivariate analysis and employing ordered logistic regression indicated that only uncertainty avoidance (P= 0.014) and monumentalism (P=0.041) had a significant impact on the performance of fourth year Accountancy students at UJ. A summary of the results from STATA follows.

Results of Univariate Analysis: STATA Output

Variable	Coef.	Std. Err	z	P>|z|	[95% Conf. Interval]	Prob > chi^2	Pseudo R^2
ethnicity	.166738	.0791934	2.11	0.035	.0115217 .3219542	0.0346	0.0078
uai	-.004311	.0018243	-2.36	0.018	-.0078865 -.0007354	0.0171	0.0100
mon	-.0046124	.0018895	-2.44	0.015	-.0083158 -.000909	0.0138	0.0106

Results of Multivariate Analysis- STATA Output

. ologit pass ethnicity uai mon

Iteration 0: log likelihood = -285.37049

Iteration 1: log likelihood = -278.33476

Iteration 2: log likelihood = -278.31658

Iteration 3: log likelihood = -278.31658

Ordered logistic regression Number of obs = 262

LR $chi^2(3)$ = 14.11

Prob > chi^2 = 0.0028

Log likelihood = -278.31658 Pseudo R^2 = 0.0247

---

pass	Coef.	Std. Err.	z	P>|z|	[95% Conf. Interval]
ethnicity	.1066096	.0838478	1.27	0.204	-.057729 .2709482
uai	-.0044917	.0018356	-2.45	0.014	-.0080895 -.000894
mon	-.004109	.0020076	-2.05	0.041	-.0080438 -.0001742

```
    /cut1 | -4.851755   1.554867              -7.899239   -1.804271
    /cut2 | -3.145337   1.536623              -6.157062   -.1336119
------------------------------------------------------------------------------
```

The model was found to be significant in explaining the marks achieved by students (uncertainty avoidance: prob > chi^2 = 0.0171; pseudo R^2 = 0.0100 and monumentalism: prob > chi^2 = 0.0138; pseudo R^2 =0.0106). The results of the Brant test indicate the suitability of using this test. Refer to Appendix E for the STATA output relating to the Brant test performed.

University of the Witwatersrand

For WITS students, the results of the univariate analysis using ordered logistic regression indicated that only age (P= 0.000) had an impact on the performance of fourth year Accountancy students. The use of a multivariate analysis was therefore not required. A summary of the results follows.

Results of Univariate Analysis: STATA Output

Variable	Coef.	Std. Err	z	P>|z|	[95% Conf. Interval]	Prob > chi^2	Pseudo R^2
age	-.9709504	.215784	-4.50	0.000	-1.393879 -.5480215	0.0000	0.1235

The model was found to be significant in explaining the marks achieved by students (age: prob > chi^2 =0.0000; pseudo R^2 = 0.1235). The results of the Brant test indicate the suitability of using this test. Refer to Appendix E for the STATA output relating to the Brant test performed.

The following is a summary of the results:

University	Variables significantly impacting performance	Correlation with performance
UJ	Uncertainty Avoidance	Negative
	Monumentalism	Negative
WITS	Age	Negative

Uncertainty avoidance has been identified as a variable significantly impacting performance of students at UJ. The higher the uncertainty avoidance, the lower the performance of students (coef. = -0.004311). This is likely because students with strong uncertainty avoidance are not comfortable in unstructured learning situations (Hofstede, 1986; Hofstede, 2001). In order to succeed in fourth year Accountancy, students are required to analyse and interpret large volumes of information and assessment questions are often unstructured or vague. If students are not comfortable with this lack of structure, their performance in fourth year will be negatively impacted.

Monumentalism has also been identified as a variable significantly impacting performance for UJ students. The higher the level of monumentalism, the lower the marks of the students (coef.= -0.0046124). The reason for the inverse relationship between performance in fourth year Accountancy and monumentalism is that students who score higher on the monumentalism-index tend to have a very optimistic view of themselves and their capabilities and they will most likely not recognise any need for self-improvement, even though their marks reflect such a need. A lack of perseverance could also be a cause of lower marks for these students as monumentalism does not view perseverance as a significant determinant of success (Minkov, 2007).

Age significantly impacts the performance of WITS students. Younger students perform better than older students (coef. = -0.9709504) in fourth year. Other studies have also found that age significantly impacts on performance in Accountancy (Koh and Koh, 1999; DuPlessis et al., 2005). The average age of

fourth year students at UJ is higher than for WITS students (refer 4.1), indicating that UJ students have been in the university system for longer by the time they reach fourth year than WITS students. This could indicate that UJ students are weaker academically than WITS.

4.4 The Third Research Question: Teaching Cultures

The response rate for the ATI questionnaire at UJ was 47% (received 9 responses out of 19) and at WITS was 64% (received 16 responses out of 25). From the responses received, the average score for the eight questions indicating the conceptual change/student-focused (CCSF) teaching approach was calculated to be 28 for UJ and 30 for WITS and the average score for the eight questions measuring the information transmission/teacher-focused (ITTF) teaching approach was calculated as 20 for UJ and 22 for WITS (see table below).

University	CCSF teaching approach (average score)	ITTF teaching approach (average score)
UJ	**28**	**20**
WITS	**30**	**22**

This indicates that the teaching approaches of lecturers at both universities are more student-focused than teacher-focused. In this sense, it seems that the teaching cultures at UJ and WITS in fourth year Accountancy are relatively similar.

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

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

"So we try and bring those issues, those contextual issues into the classroom. Because we believe that, given the vast diversity of our students, they're not all coming with the same contextual background and it needs to be enriched and fed in order for the students to understand where they are."

"Then I would show them, ultimately what the reporting would look like, so that they really have a context for understanding my lectures."

Based on the student-focused teaching styles adopted at both UJ and WITS, it is likely that the fourth year Accountancy students at both UJ and WITS employ a deep approach to learning (Trigwell et al., 1999).

Analysis of Interview Data

The first theme identified from the literature was teaching approaches (Leveson, 2004; Trigwell and Prosser, 2004; Lindblom-Ylänne et al., 2006). Interview transcripts were allocated to the relevant categories namely conceptual change/student-focused teaching approach or information transmission/teacher-focused (Leveson, 2004). The second theme identified was the structure of courses, including the number of lectures, tutorials, assessment opportunities as well as how technology is incorporated into the course and the existence of special interventions for weak students. Thirdly, the

theme of cultural diversity and its effect on teaching was identified (Hofstede, 1986; Hofstede, 2001; Hay, 2008; Cronjé, 2011). The fourth theme was cultural dimensions of students (Hofstede, 1991; Minkov, 2007). Interview transcripts were analysed according to these four main themes. Upon reading through the interview transcripts, the following additional themes were identified: the use of blended teaching approaches; principle-based teaching; development of skills of students and being explicit in teaching. A summary of the interview responses has been included in Appendix F.

Teaching Approach

UJ

It was clear from the interviews that UJ lecturers follow a conceptual change-student focused teaching approach. This was also evident from the responses to the ATI from UJ lecturers. Comments by UJ lecturers during the interviews which highlighted this matter are as follows:

"But we want our students to participate in class and not just sit passively and receive knowledge."

"Show that you're participating in the class instead of you just sitting there and I'm the one who's telling you a story and I'm not even sure if the story is actually resonating with you."

WITS

Interviews with the WITS lecturers revealed that they also mainly follow a conceptual change-student focused teaching approach, as indicated by the ATI responses. The following extracts from WITS interview transcripts illustrated this:

"To teach them that the responsibility for learning is theirs, not ours. We are there as facilitators, it's a very Vygotskyan approach but I do believe that we are there as facilitators, we are not there to provide them with all the learning."

"I think they need to be involved in their learning. It's not up to me to impose the learning on them."

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

Course Structure

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

UJ

In fourth year at UJ the number of lectures per week varies between one and two, depending on the subject. One lecture is 120 minutes. The use of tutorials is minimal at UJ in fourth year, with only Accounting having tutorials at the end of every second week. These tutorial sessions in Accounting are not compulsory and are run with 450-500 students in a lecture venue, the duration is 120 minutes. There are five assessment opportunities during the year; a continuous evaluation (CE) test at the beginning of the year, April test, June test, September test and October/November exam. There are no special interventions for weak students and "at risk" students are not identified by lecturers, except for Thuthuka students. The following are quotes from the interviews regarding special interventions:

" I mean as a group we look at how the class does and if we find that there are weak areas, we will typically as a group, between the four subjects, act on it. But at Honours level we do not identify…we do that at undergraduate level but we do not have a process where we identify "at risk" students where we have special interventions."

"Identification of 'at risk' students is important but one can very easily focus on your 'at risk' students rather than on all students. And therefore, our view is that we rather focus on our teaching and learning model. And if the teaching and learning model is effective, it will also deal with the 'at risk' students. So what we've found, and that's my personal view, is the moment that you start to focus too much on 'at risk' students, you actually just focus on them."

"But it's not where we treat the weaker students and do something separate for them. That is now excluding our Thuthuka programme. I mean, that is more a transformation initiative. "

The use of technology in fourth year is limited to the following: lecturers using technology in class; communication with students and making learning material available to them on Edulink; capturing student data electronically; students completing assignments in Excel.

WITS

At WITS there are two lectures of 90 minutes each per week in all four subjects as well as one tutorial of 120 minutes per subject. There are 6 assessment opportunities per year, being 4 class tests and the June and November exams. There are special interventions for weak students at WITS, including support tutorials, revision lectures, additional tests and lecturers going through scripts with students after tests and exams:

"*That varies from year to year but includes revision lectures, support tutorials, additional tests… and the frequency of that is obviously also influenced by the needs of the students."*

"We do have interventions; we have separate sessions that they can attend."

The use of technology in fourth year is also limited at WITS as indicated by lecturers in the interviews:

"There hasn't been a lot of the use of technology, not nearly as much as I would like. Particularly not in the fourth year course… being so content-heavy and being so assessment-heavy…"

"I mean the students obviously are exposed to Powerpoint slides, they're exposed to You-tube videos, they're expected to look online for certain readings and things like that…"

"We use quite a lot of video clips, we use animations, there are some really nice animations available and we use Web-CT as well to make content available to students…"

The first difference between UJ and WITS regarding teaching approach is that WITS has compulsory weekly tutorial classes in each subject, whereas UJ has tutorial classes only in one subject (Accountancy) and these are not compulsory. The number of student in the tutorial classes at WITS is 25-30 while the tutorial classes at UJ consist of approximately 400 students. The contact time of students with lecturers and tutors is thus more at WITS than at UJ. This may indicate that fourth year students at WITS have more opportunities to ask questions and clarify issues which they encounter in their studies. The second difference between UJ and WITS regarding teaching approach is the implementation of special interventions for weak students. UJ does not implement special interventions while WITS has a number of interventions to assist weaker students, including support tutorials and revision lectures. A similarity in the teaching approaches of UJ and WITS is that the use of technology in teaching is at a minimum at both universities due to the high volume of work in fourth year Accountancy.

Awareness of Cultural Diversity and Effect on Teaching Approach

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

"…cultural diversity definitely affects … the mood in the class…and that's a positive."

"I think, very much so. Especially our university because you can see there's this huge disparity between… understanding basic concepts."

"So you get the idea that there's a basic English…a huge difference. So you definitely have to take that into account with the way you lecture."

"…we don't identify groups and say: "the African group is like this, the Indian group is like this, the Coloured group is like this, or these guys, they struggle with this concept, they must attend a language course".

The level of awareness of cultural diversity and its effect on teaching and learning varied from low to high between the four lecturers who were interviewed at WITS. One lecturer responded that cultural diversity has no impact on teaching and learning, one indicated that it may have a slight impact while the other two lecturers indicated that it has quite a significant impact:

"So we try and bring those issues, those contextual issues into the classroom. Because we believe that, given the vast diversity of our students, they're not all coming with the same contextual background and it needs to be enriched and fed in order for the students to understand where they are."

"…in the past, if we had to go back let's just say 5 years, we would teach assuming the students had context. Now you have to build that context with them."

Although the level of awareness of the impact of cultural diversity on teaching and learning varied among the four lecturers who were interviewed at WITS, it was found to be significantly higher at WITS than at UJ in the ATI questionnaire responses. Questionnaire responses were received from 16 WITS lecturers and academic trainees and are more representative of the awareness levels of lecturers than the interview data collected from 4 lecturers. Therefore it is clear that WITS lecturers are more aware of

cultural diversity and its impact on teaching than UJ lecturers. This awareness of creating context was also evident in the course notes of WITS lecturers, where the terms relevant to each topic are clearly defined and explanations and examples are detailed.

Cultural Dimensions of Students: Individualism vs. Collectivism

Individualism versus collectivism of students was explored firstly by asking lecturers if they teach students how to learn or how to do. The second indicator of students being more individualist than collectivist is where the teaching approach involves integration of topics and disciplines. If integration does take place students are more likely to understand the bigger picture of what they are learning. This will cause them to be more likely to take action and to follow a more individualistic approach. The third aspect indicating that students are individualist rather than collectivist is if they are forced to take a stand or give an opinion by the way that tutorials or assessment questions are structured.

The UJ students seem to be more individualist than collectivist as all the UJ lecturers indicated that they focus on teaching the students how to learn as opposed to how to do:

"… something in Finance we always do is not ask how you do something but why you do something."

"We have moved, I must be honest to say over the last 4 years, since the change in strategy…we have moved from a point where we used to teach how to do, to how to understand principles."

Other indications of UJ students being individualist are that they debate matters with lecturers and that the test and exam questions are structured in such a way that students have to take a stand or give an opinion:

"… we use some of the topics like Corporate Governance or Ethics to typically stimulate debate and to have students to ask the right questions and to see both sides of the argument and then take a stand."

"So we always say: 'you know what, take a stand and be able to back up your stand'."

"But it is quite astonishing how much debate you can still get in the Honours class, because everyone takes it seriously…"

WITS students were also found to be more individualist than collectivist. The following extracts from the interviews illustrate this:

"I think our purpose is to teach the students how to deal with problems that they are going to face. So that's a multi-level process, the first thing that we try and do is teach them how to learn."

"All of our questions have some foundation in Financial Accounting, Tax, Management Accounting or Finance. It's almost impossible to set a question without integrating the other subjects."

"And a big part of it is that they have to conclude at the end, there's marks allocated to that… so yes, definitely they would need to take a stand."

Students in fourth year Accountancy seem to be more individualist than collectivist at both UJ and WITS as lecturers teach them "how to learn" as opposed to "how to do". In addition, lecturers at both universities seem to be using teaching approaches where students are expected to deal with the integration of topics and to take a stand or form an opinion which also necessitates individualism among students.

Cultural Dimensions of Students: Large vs. Small Power Distance

UJ students seem to display small power distance as all the UJ lecturers said that they would allow their students to criticise or contradict them in class and all of them said that it was more important to them that their students show initiative than that the class is conducted in an orderly manner*:*

"I think we have a culture amongst our students where they do ask questions and where they do interrogate the issue further if they do not understand. So I think there is a culture of that."

"English students sometimes would look at it more critically and think about it and the acceptance, you know there's almost like a little bit of …it needs to go through something, a filter. And I like that, I like the concept that there's a filter before it gets accepted."

"I think the most important thing is to come to class with a questioning mind."

"I think most lecturers will be much more comfortable with a class where there's debate and where they ask questions."

Similarly, WITS students display small power distance based on the comments by WITS lecturers:

"Unless they question and debate, they're not going to really understand that there are lots of different ways of interpreting Fin Acc."

" I will encourage them to do that. To have an opinion, to ask questions, to say where they think differently."

The teaching approaches of lecturers at both UJ and WITS assumes small power-distance where students are allowed to question lecturers and are encouraged to show initiative and to think about what they are being taught.

Cultural Dimensions of Students: High or Low Uncertainty Avoidance

The level of uncertainty avoidance of fourth year students at UJ was assessed differently by different lecturers. The use of unstructured and vague questions differs between subjects, according to the nature of the subject. Unstructured questions are given in Auditing and Finance but not in Tax and Accounting. The Auditing and Finance lecturers are of the opinion that the students are relatively

comfortable with unstructured questions, whereas the Tax and Accounting lecturers indicated that the students are not comfortable with these. Lecturers mostly provide students with the solutions to all tutorial questions before the students have attempted the questions, except in Auditing where they sometimes get unseen questions. This indicates high uncertainty avoidance. Lecturers do not provide students with summaries, but explanatory material is given to assist students in working through the material. Scaffolding of questions is only used in Finance and not in any of the other subjects.

The students at WITS display medium to high uncertainty avoidance. Unstructured questions are given to students in most subjects but according to the lecturers' responses, students are not very comfortable with these unstructured questions, indicating high uncertainty avoidance. In addition, the solutions to tutorial questions are given to students before they have attempted the question in most cases which also indicates high uncertainty avoidance. On the other hand, summaries are not provided to students and in most subjects scaffolding does not take place, indicating lower uncertainty avoidance. Some of the comments by WITS lecturers regarding uncertainty avoidance were as follows:

"But the students hate that .They definitely like the structuring. And I think that our pass rates are worse when we don't give the structure to the required."

"…they do battle with anything that is vague …I think what helps with that to a degree is withholding the required."

" …what I say to the students at the beginning of the year is: 'we are going to give you everything(the questions and solutions), you are mature students, you are postgraduates now, we're not going to watch what you do.' "

" …as an introduction into the tutorial and then there is some scaffolding done in the tutorials."

The data collected from interviews was inconclusive regarding uncertainty avoidance as lecturers displayed varying opinions about this dimension. However, other data collected during this study seemed to indicate that the level of uncertainty avoidance is higher at UJ than at WITS and that it significantly affects the performance of students at UJ in fourth year Accountancy.

Cultural Dimensions of Students: Monumentalism

Three of the four UJ lecturers indicated that students don't blame them when they perform badly and that they take responsibility for their learning, which indicates low monumentalism. However, all of the UJ lecturers said that they focus a lot on motivating students which indicates that the students may not be driven and motivated towards success and may have high levels of monumentalism:

"… motivation is a crucial part of learning."

"We focus a lot on motivation. We believe that that's …all lecturers, undergraduate, postgraduate…that's part of our philosophy; I would say… that we need to focus on motivation."

From the interview data it therefore seems as if UJ students display medium levels of monumentalism.

Two of the WITS lecturers indicated that their students don't take responsibility and that they complain and blame lecturers, whereas the other two lecturers indicated that students do take responsibility and that they don't blame and complain. One lecturer indicated that students have to motivate themselves whereas the other three lecturers said that motivating students is part of their teaching approach. It therefore seems that WITS students display medium to high levels of monumentalism. Comments of lecturers were as follows:

"…there definitely is an element of that, of blaming the lecturer… and not taking responsibility. That also changes through the year…"

"In all honesty I think that is part of the generation that we deal with. They always start off the year complaining."

"I think it's part of our responsibility to motivate them and I think we do that by showing interest and enthusiasm and excitement for our subject."

"…my stance is that they should be motivated because they're adults. But I've begun to realise that that doesn't work with the current generation."

It seems that the level of monumentalism differs between UJ and WITS with regards to students taking responsibility for their studies. UJ students are perceived by lecturers to take more responsibility for their studies than WITS students. A possible reason for this difference may be that WITS utilises tutorial classes in which students are given an additional opportunity to ask questions and engage with lecturers with regards to course content, whereas UJ students do not have that additional opportunity causing them to have to take responsibility for understanding the content of the course without additional input from lecturers or tutors. It is therefore to be expected that UJ students take more responsibility for their studies as there are fewer contact hours/interventions. The teaching philosophy at UJ is therefore that the student must take responsibility and this could be a reason why UJ lecturers place a large emphasis on motivation. The other aspect of monumentalism, namely the motivation levels of students, seems to be similar across UJ and WITS students. Lecturers at both universities do not expect students to be motivated, but instead they as lecturers see it as their responsibility to motivate students. The low levels of motivation among students indicate high monumentalism.

Blended Teaching Approach

All the UJ lecturers indicated that they use a blended teaching approach, in other words that learning takes place through a number of different resources. Students are required to do pre-reading before

lectures; attend lectures; work through homework questions; do assignments; participate in group discussions and in some cases attend tutorials. Such a blended teaching approach may contribute to students taking more responsibility for their studies as they are not dependent only on lectures in order to learn. Students have to ensure that they participate in the group discussions and do the homework questions and assignments.

Although not explicitly referred to as a "blended teaching approach" by the WITS lecturers during the interviews, the use of such an approach at WITS was also apparent. Lecturers referred to students having to attend lectures; work through tutorial questions; attend tutorials and consult.

Principle-Based Teaching

All the UJ lecturers indicated that they teach based on principles and concepts, rather than teaching students how to do calculations or learn rules. Principle-based teaching is a characteristic of conceptual-change/student focused teaching. The following are comments by the lecturers relating to this aspect:

"… there's quite a lot of focus on the principles in class and then guiding the students through understanding the application of those principles…"

"Now we have reduced that 400 pages to at the most, 40 pages of proprietary material that basically creates a foundation and thereafter you need to apply your mind and you need to think. "

"It's not learning by doing. So it's not taking something and saying: "use equals 14% or use equals 28% and sale equals 14%" but it's rather understanding why we have deferred tax in the first place."

The theme of principle-based teaching also emerged from interviews with WITS lecturers:

"…we had those concept tests within the tutorials, which was just to try and take everybody… back into the concepts…"

" So it starts off with lectures, where we focus on concepts and we teach them the concepts, we don't always get into the nitty-gritty of technical items…"

Teaching seems to be based on principles at both UJ and WITS. This is also evidenced by the results of the ATI responses which indicated a CSSF teaching approach at both universities.

Developing Skills in Students

UJ lecturers emphasised the importance of developing skills in students and not only teaching them what they need to know to pass tests and exams:

"We want our students to develop or to be able to think and to have higher order thinking skills."

"… it's basically grounded by a way of teaching that focuses on pervasive skills, that creates life-long learners and that's consistent with the SAICA Competency Framework. "

"… you are becoming…you are a professional, as a professional you need to have an opinion and that's what you get paid for. "

The importance of developing skills in students was also emphasised by WITS lecturers during the interviews:

"…it's much better to give the fisherman the fishing rod, rather than the fish. I think that really encapsulates what I like to do, I like to empower people…"

"We need to ensure that we are not only teaching students, but also equipping them with the ability to be lifelong learners …"

"So I think I definitely encourage them to work hard and develop a good work ethic."

The development of skills in students was indicated as being important to lecturers at both UJ and WITS. These include the ability to form an opinion, to be a lifelong learner and to have a good work ethic.

Being Explicit in Teaching

The theme of being explicit in teaching was specifically identified in interviews with WITS lecturers but not with UJ lecturers. The following are comments by WITS lecturers relating to being explicit in teaching:

"So we've tried very hard to be very clear as to what are we teaching; why are we teaching it and how are we going to assess it at the end of the day."

"… trying to be very explicit about how to use specific technical language in a specific context."

"… with clear explanations of why you are doing it and what you want to achieve the students do feel more comfortable…"

From the responses of WITS lecturers to the ATI it was apparent that contextual teaching is very important at WITS and being explicit in teaching links to this theme.

CHAPTER 5 - Conclusions and Recommendations

Cultural Dimensions of Fourth Year Accountancy Students

The cultural dimensions of fourth year Accountancy students were found to be similar for UJ and WITS students, with long-term orientation and indulgence versus restraint being the only two dimensions which are significantly different between the two universities. These results seem to indicate that WITS students are more long-term oriented than UJ students and that UJ students lean more towards indulgence than WITS students. This could play a role in terms of the dedication of the students to their

studies as UJ students may try to achieve short term goals at the expense of adopting a deeper approach to learning, which could have an impact on their future careers. It is recommended that students be made aware of the importance of adopting a long-term orientation with regards to their studies in order to achieve success, not only in their studies at university, but also in their careers.

Cultural Dimensions and Performance

The cultural dimensions of students which were found to have an impact on their performance in Accountancy were uncertainty avoidance and monumentalism at UJ. At WITS cultural dimensions were found not to have an impact on student performance, however the age of students was a factor which had a significant impact on performance in Accountancy. Uncertainty avoidance was negatively correlated with the performance of students, indicating that students with a high tendency to avoid uncertainty obtain lower marks than students who are comfortable with unstructured situations. This is possibly because Accountancy students are expected to solve problems by extracting relevant information from a specific scenario; evaluating the information with respect to relevant legislation or principles and making decisions based on their evaluation of the information. It is therefore recommended that teaching approaches in Accountancy focus on training students to cope with unstructured problems. This could be done by explaining to students the thought process to be followed when dealing with unstructured information and showing them how to approach questions and how to structure the information which they are given.

Monumentalism was negatively correlated with the performance of students in Accountancy, indicating that students who don't admit the problem areas which they encounter in their studies and who don't take responsibility for their weaknesses, perform worse. It is recommended that lecturers encourage students to take full responsibility for their studies; to admit to themselves when they are struggling with particular areas and to take the necessary steps to address their weaknesses. Students should be

encouraged to consult with lecturers and tutors and to ask questions rather than appearing as though they are coping, while in reality they are not performing well.

Regarding the finding that age is a significant contributor to success in Accountancy, this could indicate that students who fail courses, are likely to struggle throughout their degrees unless they put in place the necessary means to close the performance gap with respect to the high performing students. It is recommended that students be made aware of the importance of taking their studies seriously, working hard and passing their courses on the first attempt as far as possible in order to achieve success in Accountancy and to avoid failing subjects repeatedly. Another possible recommendation is for universities to implement specific interventions, for example extra tutorials or consultation times, for repeating students where their specific weaknesses can be addressed to ensure that they don't remain weak in the same areas and repeat a course more than once.

Teaching Cultures at Two South African Universities

Both UJ and WITS implement conceptual change/student focused (CCSF) teaching approaches, requiring students to take responsibility for their studies and to participate in the learning process. However, some differences have been identified between UJ and WITS with regards to teaching culture. The first difference is the ratio of students to lecturers which is much higher at UJ (478/19) versus WITS (261/25). The second difference is the number of contact hours of students with lecturers or tutors per week, which are approximately 13 hours at UJ and 20 hours at WITS. The third significant difference in teaching approach found between UJ and WITS is that WITS lecturers are very aware of cultural diversity in their classes and they therefore place great emphasis on providing context to students and being explicit in their teaching. The fourth difference in the teaching approach found between UJ and WITS is that WITS implements a number of support initiatives for weaker students. Therefore, the teaching approach at WITS assumes that students need more support and thus lecturers are required to be more

"hands on". It is recommended that lecturers in South African universities in the field of Accountancy place importance on creating context for students, due to the cultural diversity of South African students and the limited previous exposure of many students to Accountancy and business in general. In order to facilitate this, examples and illustrations in teaching should be based on practical situations, newspaper articles and annual financial statements of actual companies as far as possible. It is also recommended that universities investigate the possibility of introducing additional support initiatives for students where they have the opportunity to ask questions and clarify any uncertainties which they may have regarding their studies.

Influence of Teaching Culture on Teaching and Learning Practices

Teaching culture influences teaching and learning practices as a CCSF teaching approach would involve students actively participating and taking responsibility for their studies. Lecturers would act as facilitators and would guide students through the learning process rather than acting as transferors of knowledge to students. This may be challenging for students who score high on the monumentalism dimension as such students would likely not be motivated to persevere and would not take responsibility for their studies. It is therefore recommended that lecturers adapt their teaching approaches where these are found not to be effective for a specific student group.

In summary, it has been shown that there are some significant differences in terms of the cultural dimensions of the students in both universities, as well as in the structure of the fourth year Accountancy programs at UJ and WITS. Teaching approaches at the two universities seem to be similar, however WITS places more emphasis on the need to create context in teaching.

Areas for Future Research

This study could be expanded to further explore the culture of learning and teaching in fourth year Accountancy at other universities in South Africa and to link the culture of teaching and learning to student performance in the SAICA QE (Qualifying Exams) in order to determine the impact thereof on student performance. This analysis could inform policy decisions at institutional level. The advantage of using the QE results is that it provides a benchmark on which to assess the performance of the students, so that effective comparisons can be made across universities. In addition, teaching culture could be measured from the perspective of students as opposed to lecturers in order to understand the students' experience of teaching and learning. It could also be useful to measure learning culture using an instrument other than Hofstede's Values Survey Module in future research in order to measure learning culture.

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Appendix A- Values Survey Module (VSM)

Student Number: 4th Year – 2012

Please think of an ideal job. In choosing an ideal job, how important would it be to you to ... (please circle one answer in each line across):

1 = of utmost importance
2 = very important
3 = of moderate importance
4 = of little importance
5 = of very little or no importance

01. have sufficient time for your personal or home life	1	2	3	4	5
02. have a boss (direct superior) you can respect	1	2	3	4	5
03. get recognition for good performance	1	2	3	4	5
04. have security of employment	1	2	3	4	5
05. have pleasant people to work with	1	2	3	4	5
06. do work that is interesting	1	2	3	4	5
07. be consulted by your boss in decisions involving your work	1	2	3	4	5
08. live in a desirable area	1	2	3	4	5
09. have a job respected by your family and friends	1	2	3	4	5
10. have chances for promotion	1	2	3	4	5

In your private life, how important is each of the following to you: (please circle one answer in each line across):

11. keeping time free for fun	1	2	3	4	5
12. moderation: having few desires	1	2	3	4	5
13. being generous to other people	1	2	3	4	5
14. modesty: looking small, not big	1	2	3	4	5

15. If there is something expensive you really want to buy but you do not have enough money, what do you do?
    1. always save before buying
    2. usually save first
    3. sometimes save, sometimes borrow to buy
    4. usually borrow and pay off later
    5. always buy now, pay off later

16. How often do you feel nervous or tense?
    1. always
    2. usually
    3. sometimes
    4. seldom
    5. never

17. Are you a happy person?
    1. always
    2. usually
    3. sometimes
    4. seldom
    5. never

18. Are you the same person at university and at home?
    1. quite the same
    2. mostly the same
    3. don't know
    4. mostly different
    5. quite different

19. Do other people or circumstances ever prevent you from doing what you really want to?
    1. yes, always
    2. yes, usually
    3. sometimes
    4. no, seldom
    5. no, never

20. All in all, how would you describe your state of health these days?
    1. very good
    2. good
    3. fair
    4. poor
    5. very poor

21. How important is religion in your life?
    1. of utmost importance
    2. very important
    3. of moderate importance
    4. of little importance
    5. of no importance

22. How proud are you to be a citizen of your country?
    1. not proud at all
    2. not very proud
    3. somewhat proud
    4. fairly proud
    5. very proud

23. How often, in your experience, are students afraid to contradict/challenge their lecturer?
    1. never
    2. seldom
    3. sometimes
    4. usually
    5. always

To what extent do you agree or disagree with each of the following statements? (please circle one answer in each line across):

1 = strongly agree
2 = agree
3 = undecided
4 = disagree
5 = strongly disagree

24. One can be a good lecturer without having a precise answer to every question that a student may raise about his or her work	1	2	3	4	5
25. Persistent efforts are the surest way to results	1	2	3	4	5
26. An organization structure in which certain subordinates have two bosses should be avoided at all cost	1	2	3	4	5
27. A company's or organization's rules should not be broken - not even when the employee thinks breaking the rule would be in the organization's best interest	1	2	3	4	5
28. We should honour our heroes from the past	1	2	3	4	5

Some information about yourself:

Are you: 1. male 2. female
How old are you? _____

What is your ethnic group? (Tick only one)
1. Black □ 2. Coloured □
3. Indian or Asian □ 4. White □ 5. Other: Please specify _____

What is your mother tongue? (Mark only one)

1. English	□	9. Venda	□
2. Afrikaans	□	10. Xhosa	□
3. Southern Ndebele	□	11. Zulu	□
4. Northern Sotho	□	12. Shona	□
5. Southern Sotho	□	13. Ndebele	□
6. Swazi	□	14. Shangaan	□
7. Tsonga	□	15. Other. Please specify	□
8. Tswana	□	( )	

What was the main language of instruction in your school? _____

In which type of school did you receive the bulk of your education?
1. Government School: ex DET 2. Model C School
3. Private School

Where have you lived for most of your life?
1. Rural setting 2. Township
3. Inner city 4. Suburb

THANK YOU VERY MUCH FOR YOUR COOPERATION

Appendix B- Approaches to teaching inventory (ATI)

Approaches to Teaching Inventory (ATI)

Only Rarely	Sometimes	Half the Time	Frequently	Always	
1. I design my teaching in this subject with the assumption that most of the students have very little useful knowledge of the topics to be covered.	○	○	○	○	○
2. I feel it is important that this subject should be completely described in terms of specific objectives relating to what students have to know for formal assessment items.	○	○	○	○	○
3. In my interactions with students in this subject I try to develop a conversation with them about the topics we are studying.	○	○	○	○	○
4. I feel it is important to present a lot of facts to students so that they know what they have to learn for this subject.	○	○	○	○	○
5. I feel that the assessment in this subject should be an opportunity for students to reveal their changed conceptual understanding of the subject.	○	○	○	○	○
6. I set aside some teaching time so that the students can discuss, among themselves, the difficulties that they encounter studying this subject.	○	○	○	○	○
7. In this subject I concentrate on covering the information that might be available from a good textbook.	○	○	○	○	○
8. I encourage students to restructure their existing knowledge in terms of the new way of thinking about the subject that they will develop.	○	○	○	○	○
9. In teaching sessions for this subject, I use difficult or undefined examples to provoke debate.	○	○	○	○	○
10. I structure this subject to help students to pass the formal assessment items.	○	○	○	○	○
11. I think an important reason for running teaching sessions in this subject is to give students a good set of notes.	○	○	○	○	○
12. In this subject, I only provide the students with the information they will need to pass the formal assessments.	○	○	○	○	○
13. I feel that I should know the answers to any questions that students may put to me during this subject.	○	○	○	○	○
14. I make available opportunities for students in this subject to discuss their changing understanding of the subject.	○	○	○	○	○
15. I feel that it is better for students in this subject to generate their own notes rather than always copy mine.	○	○	○	○	○
16. I feel a lot of teaching time in this subject should be used to question students' ideas.	○	○	○	○	○

Appendix C- Interview Questions

Teaching Approach

1. Does a formal teaching philosophy exist at your institution/within your department and if so, do you apply it in your teaching?
2. What is your teaching philosophy?
3. Describe the structure of the course you teach (i.e. how many lectures/tutorials per week; is lecture and tutorial attendance compulsory; how many assessment opportunities during the year, are there special interventions for weak students; how do you incorporate the use of technology in your course)? Obtain a copy of the course pack.
4. Does cultural diversity in your classes affect your teaching approach and, if so, how?

Cultural Dimensions

Individualism vs. Collectivism

5. Is your aim to teach students how to DO the work or to teach them how to LEARN?
6. Do you integrate topics from other disciplines in your course and in your assessments so as to create awareness of the overall significance of each topic in the syllabus?
7. Are your tutorials/ assessment questions structured so as to force students to take a stand or give an opinion?

Large vs. Small Power Distance

8. Would you allow your students to criticise/contradict you in class? Why/why not?
9. Which of the following are more important to you in teaching: that the students show initiative or that the class is conducted in an orderly manner? Please explain why.

Uncertainty Avoidance

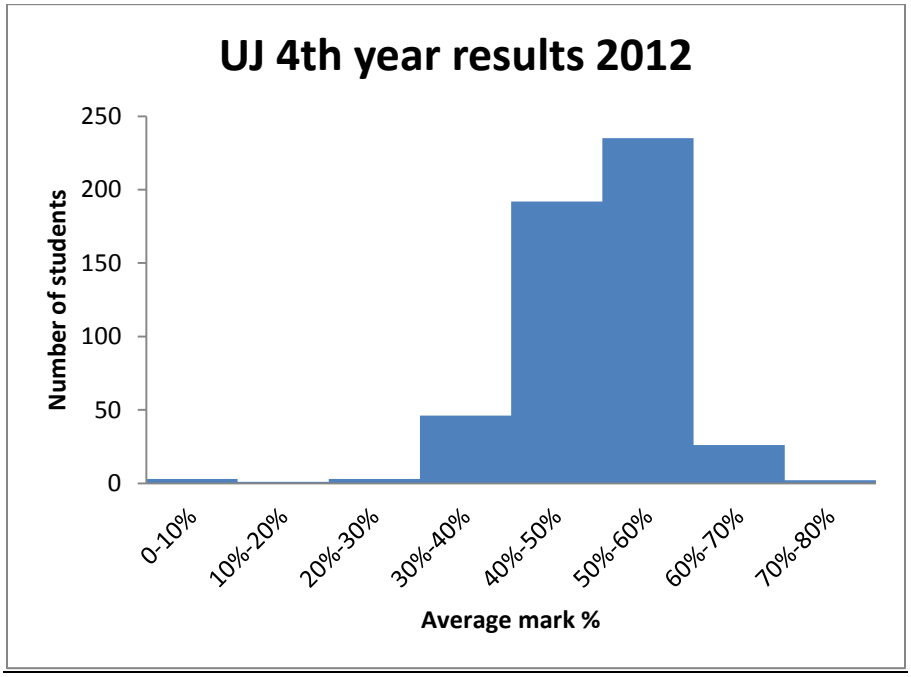
10. Do you give students questions in assessments and in tutorials which are unstructured and have vague objectives and if so, are your students comfortable with these unstructured/vague questions?
11. Do you provide students with the solutions to all homework questions before they have attempted the questions; with summaries and with scaffolding of questions? Please explain.

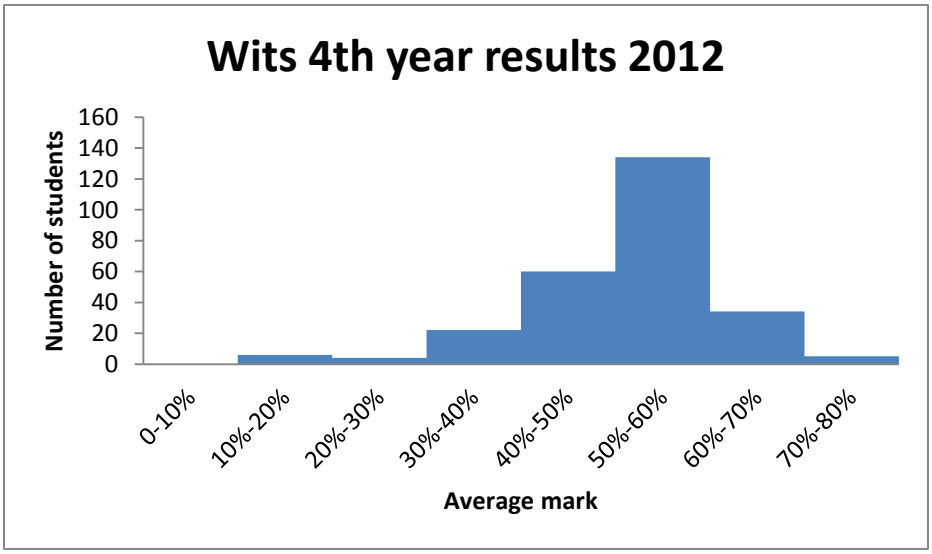
Monumentalism

12. Do your students take responsibility for their studies or do they blame lecturers and complain about the course when they are not doing well?

13. Do you try to motivate your students to work hard as part of your teaching or do you expect them to be motivated already?

Appendix D- Distribution of Fourth Year Results





Appendix E- Results of Regression Diagnostics (STATA Output)

UJ

. brant, detail

Estimated coefficients from j-1 binary regressions

	y>1	y>2
uai	-.00474926	-.00419283
mon	-.00393993	-.00474869
ethnicity	.0969195	.13739932
_cons	4.8918982	3.2894815

Brant Test of Parallel Regression Assumption

Variable	chi^2	$p>chi^2$	df
All	0.42	0.937	3
uai	0.06	0.811	1
mon	0.09	0.759	1
ethnicity	0.14	0.706	1

A significant test statistic provides evidence that the parallel regression assumption has been violated.

WITS

. brant, detail

Estimated coefficients from j-1 binary regressions

	y>1	y>2
age	-1.0308003	-.95819563
_cons	24.431906	21.040855

Brant Test of Parallel Regression Assumption

Variable	chi^2	$p>chi^2$	df
All	0.06	0.813	1
age	0.06	0.813	1

A significant test statistic provides evidence that the parallel regression assumption has been violated.

Appendix F- Summary of Interview Responses

	Interview							
Theme	**UJ-1**	**UJ-2**	**UJ-3**	**UJ-4**	**WITS-1**	**WITS-2**	**WITS-3**	**WITS-4**
CCSF/ ITTF teaching approach	CCSF	CCSF	CCSF	CCSF	CSSF	CSSF	ITTF/CSSF	CSSF
Course structure:								
Lectures per week	1 or 2 (120 minutes each)	2 (120 minutes each)	1 or 2 (120 minutes each)	1 (105 minutes)	2 (90 minutes each)	2 (90 minutes each)	2 (90 minutes each)	2 (90 minutes each)
Tutorials per week	-	1 in 2 weeks (120 minutes)	-	-	1 (120 minutes)	1 (120 minutes)	1 (120 minutes)	1 (120 minutes)
Assessments per year	5	5	5	5	6	6	6	4
Special interventions- weak students	No	No	No	No	Yes	Yes	Yes	Yes
Use of technology	Limited	Limited	Minimum	Limited	Limited	Minimum	Limited	Limited
Awareness of cultural diversity and effect on teaching approach	Moderate	Moderate	High	High	High	Moderate	Low	High
Cultural dimensions of students:								
Individualism vs. collectivism	Individualism	Individualism	Individualism	Individualism	Individualism	Individualism	Individualism	Individualism
Large vs. small power distance	Small	Small	Small	Small	Small	Small	Small	Small
High or low uncertainty avoidance	Low	Medium	High	High	High	High	Medium	Medium
Monumentalism	Medium	Medium	High	Medium	Medium	High	High	Medium
Blended teaching approach	Yes	Yes	Yes	Yes	-	-	-	Yes
Principle-based teaching	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Developing skills in students	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Being explicit in teaching	-	-	-	Yes	Yes	Yes	Yes	-