

ENHANCING GRADUATENESS AND EMPLOYABILITY IN ACCOUNTING STUDENTS THROUGH THE INTEGRATION OF INFORMATION AND COMMUNICATION

Nadia Rhodes, Raymond J. Rhodes

University of Johannesburg (SOUTH AFRICA)

Abstract

The South African higher education system is under pressure to provide a tertiary education, within high youth unemployment conditions, that is acceptable to the employers. Institutions of higher learning need to adopt new and innovative measures to ensure that their graduates enter into the labour market with the greatest chance of obtaining employment. One of the new measures instituted by the University of Johannesburg in South Africa is a career focused Diploma in Accountancy which replaced a National Diploma in Accountancy. The innovation in this diploma is the integration of the theoretical subject matter of two of the subjects with Information and Communication Technologies (ICT). This implementation has been underpinned by integrating ICT in simulated work integrated learning (S-WIL) lesson plans within the curriculum. Two subjects in the diploma, financial accounting and cost accounting, were re-curriculated as Subject Integrated ICT (SIICT) offerings. The outcomes, as shown through empirical research, has resulted in students with better developed graduateness attributes and enhanced employability factors. Research has shown that the students of the diploma complete their studies in a shorter period of time, and are employed quicker than the comparative National Diploma students were. This shorter study-to-employment cycle is empirically linked to the SIICT subjects and occurred despite a rising youth unemployment rate in South Africa.

Keywords: Graduateness, Employability, ICT in accounting education, Accounting technology, Integration of ICT.

1 INTRODUCTION AND OBJECTIVE

The University of Johannesburg is a 'comprehensive university' [1] which includes under- and post-graduate degrees and post-graduate diploma, as offered by traditional universities, as well as under-graduate diploma and National-diploma courses as offered by universities of technology [2]. The accounting diplomas are housed in the Department of Commercial Accounting within the College of Business and Economics (CBE). The national diplomas in Accountancy, Cost and Management Accounting (CMA), and Financial Information Systems (FIS) (N. Dip.) were phased out between 2011 and 2013, and were replaced by the Diploma in Accountancy (Dip. Acc.) that was implemented in 2011 [3]. Broadly speaking, the change was based on the introduction and full integration of Information and Communication Technology (ICT) into the curriculum of the financial subjects in the Dip. Acc. along with a simulated work-integrated-learning (S-WIL) component.

In their reports on the current state of the South African accounting education environment from 2005 to 2011, Wessels ([4], [5], [6], [7]) and Rhodes & Rhodes [8] identified a skills gap between accounting education and accounting practise. The objective of the change to an ICT integrated diploma was to offer the student a diploma that was better suited to the modern accounting environment [9]. The aim of the Dip. Acc. is to produce graduates that are work-ready graduates who have the knowledge and practical and technical expertise to be productive employees, from the first day of their working careers [10]. The National Diploma was fully subscribed, and so was the Diploma when it was launched. As there were no differences in the number of students entering into the Diploma, there was no difference in the financial impact to the university. To arrive at a decision as to the success or failure of the diploma, factors other than financial factors need to be investigated. These non-financial factors would include: changes in the students' skills and identity (graduateness); and the industry's willingness to employ these graduates in the field of their studies, as is evident in the employers' acceptance of graduates (employability).

To investigate the outcome of the integration of ICT into the diploma, an impact study was undertaken. Due to the limitations surrounding the data available for investigation, a structure of a case study was decided upon ([11], [12]).

2 LITERATURE REVIEW AND CONSTRUCTS

In conducting a case study which compares two sequential cohorts of students, a comparison of the content of the two curricula need to be undertaken to identify the differences that the curriculum contained. The greatest change identified was the inclusion and integration of the ICT component in the finance subjects [9]. The integration of ICT resulted in a change in the students' employability, graduateness and inter-personal skills [9].

The change-factor, ICT, however was not simply added to the curriculum as an after-thought or as an experiment that could be brought in for a semester or two into a course or two; ICT was embedded into the core teaching and learning of the finance subjects. The student engagement with ICT rose from 42 hours maximum with the National Diploma to 210 hours on the Diploma in Accountancy. This embedded ICT influenced the student's graduateness attributes. These attributes of graduateness are linked to the importance and influence that ICT has on a graduate's employability.

2.1 Subject Integrated Information and Communication Technology (SIICT)

The concept of ICT has evolved from the use and the dissemination of information to achieve a goal; ICT is not the hardware, nor the software, nor the data moved around electronically. More specifically, ICT represents the inherent knowledge of information, and the manipulation thereof, by using communication technologies to achieve a goal [13]. ICT comprises the overall competencies (set of skills, attitudes, and knowledge) necessary to use technology effectively, both hardware and software, thus enabling individuals and companies to efficiently communicate internally and externally [14]. These competencies are necessary to create, store, analyse, organise, retrieve, and disseminate digital information [14].

The use of ICT in teaching has been shown to increase the speed at which students gain knowledge and enhance their learning ([15], [16], [[17] [18], [19], [8], [4]), because, if the teaching is set up correctly, the student has to participate and perform in class using the technology. However, as the students also work individually, the use of ICT also allows students with greater or lesser aptitudes to work at different paces.

However, ICT is not a magic elixir that solves all problems. It can be implemented and used in different ways. ICT used for teaching is the same ICT as used in business [9] however, the use that it is put to is different. ICT that is used to transfer information electronically to the student or to display images on a reflective surface or on a screen is still integrated ICT when used by a lecturer/teacher to teach. However, in the case of teacher integrated ICT (TIICT) the student does not necessarily learn anything about ICT, other than to maybe open a file.

Modern teaching espouses the use of "flipped classrooms" and "blended learning" and other learner-centric methods of teaching ([20], [21]). Learners use laptops, smart-phones and tablet devices to receive information, follow slides, ask- and answer questions. This learner integrated ICT (LIICT) still does not fully cover the gap between industry and the learning environment. While each have their merits and disadvantages, the learners are learning to use the technology as a study tool or information transference tool.

When learning to write a computer program, you have to use a computer, that's what you do in industry. When studying graphic design, you have to learn to do it on the computer, that's what industry does. When studying accountancy... you need subject integrated ICT (SIICT), where you learn to do accountancy on the computer, that's what industry does.

SIICT as taught in the Diploma in Accountancy at UJ in the finance subjects, has 50% of the time allocated to theory taught in the class setting (TIICT and LIICT) and 50% of the time allocated to teaching the students in a computer laboratory on the computer utilising an accounting software package (SIICT). This integration takes place within all six courses of the financial accounting major and in four of the six courses of the Cost and Management accounting courses.

2.2 Employability

It is understood and acknowledged that there are many factors, both personal and academic, that influence securing employment. Factors, as used in this study, are the elements or basic component parts that make up employability, or, what Brevis-Landsberg [22] calls meta-skills. Factors are thus unchanged from one employment group to another and all employers need these factors in any

employment position. Employment factors would thus be requirements such as literacy, cognition, technical skills, people skills etc. as per table 2.1 [22].

Table 2-1 Employers' requirements of the meta-skills and macro-skills, adapted from Brevis-Landsberg (2012).

Factors	Attributes
Literacy	Basic or school-leaving skills
<i>These are the minimum school-leaving skills that all employers expect employees to possess.</i>	Technology (use and limitations)
	Visual (creation and interpretational)
	Informational (finding and assessing)
	Global awareness
Technology	Use (hardware and software)
<i>What an employee needs to do his or her job.</i>	Manufacturing (types and usage)
	ICT (sharing resources, connectivity)
Thinking	Creative (innovative)
<i>The ability to plan ahead and make decisions.</i>	Critical
	Problem-solving
	Reasoning
	Adaptive
People Skills	Teamwork
<i>Working with diverse people within an organisation.</i>	Inter-personal skills
	Cultural awareness
	Leadership skills
Personal Qualities	Self-direction and self-management
<i>The qualities that define the employee as a 'good' person.</i>	Self-awareness
	Responsibility
	Ethical behaviour
	Curiosity
	Risk-taking
	Digital citizenship

The word attribute describes the inherent features or characteristics of gradueness and employability. Attributes are the divisions within each factor that a certain job requires. Thus, a knowledge of technology would be one of the factors of employability, but an in-depth knowledge of a software programme or process would be one of the attributes required by an employer. The ability of the student to express the knowledge gained would be the skills of the student. The factors are therefore unchanged for one employment group, while the attributes could change from person to person or between educational institutes. Some personal and professional skills are developed while living away from home [23], yet it is not until these skills are included in the curriculum's purpose and outcomes, and formally assessed, that students accept their importance [24]. ICT is one of these attributes. Brevis-Landsberg [23] lists the three main technology-related macro-skills (or attributes) as (see table 2.1): the use (Hardware and software); Manufacturing (types and usage); and ICT. SIICT as described above encompasses both the use of hardware and software as well as the skills required for ICT. These attributes were not taught in any great measure in the National Diploma, but are integrated into the financial subjects of the Diploma in Accounting.

The case study revealed that the major attributes affected by the inclusion of SIICT was the *use* of the hardware and software specific to accounting, the enhancement of the *ICT* skills and greater inter-personal skills developed in the laboratory setting.

2.3 Graduateness

A major motivation for students of all ages to enter tertiary education is to improve their access to the job market and increase the likelihood of success in their career trajectories [25]. This is particularly relevant in the South African context, which unfortunately claims a youth unemployment rate of 36.9 per cent [26]. Universities therefore have to balance their broader purpose of producing well-rounded citizens with meeting the demands of the labour market [27].

Graduateness is defined as the effect on knowledge, skills and attitudes, of having undertaken an undergraduate degree [28]. Kavanagh et al. [29] also refer to “technical skills” and “non-technical skills”. My understanding of the technical skills is that they are the theoretical and practical knowledge imparted by the lecturers at university (basic practical accounting skills and industry specific awareness), the basic computer user knowledge (IT skills), and the non-technical skills that are the graduateness attributes (and soft skills), which universities endeavour to impart as part of the “university experience”.

To indicate if there has been a major impact on the graduate’s graduateness, this study undertook to a) question the changes wrought on the curriculum; and b) show that a significant impact has been achieved on the graduate’s employability.

2.4 Youth unemployment in South Africa

Youth unemployment figures supplied by Statistics SA [26] have shown a rising trend in youth unemployment for the last eight years (Table 2.2). Youth, classified in terms of employment, include individuals aged 15 to 34 years of age. Youth employment has risen steadily from 32.7% in 2008 (3.136 million Youth) to 36.9% in 2015 (3.646 million Youth) over 500 000 more unemployed youth. This statistic of a growth in youth unemployment has continued through to 2018 despite a drop in 2016.

Table 2-2 South African youth unemployment statistics [26].

Year	Employed ('000)	%	Unemployed ('000)	%	Total ('000)
2008	6 460	67.3	3 136	32.7	9 596
2009	6 296	66.3	3 194	33.7	9 490
2010	5 789	64.3	3 215	35.7	9 004
2011	5 704	63.8	3 237	36.2	8 941
2012	5 874	64.2	3 273	35.8	9 147
2013	5 850	63.8	3 321	36.2	9 171
2014	6 000	63.9	3 390	36.1	9 390
2015	6 239	63.1	3 646	36.9	9 885
SA Statistics 2019 quarterly review displayed the following results for 2016 to 2018 (Statistics SA, 2019)					
2016		65.1		34.9	
2017		61.8		38.2	
2018		61.3		38.7	

This environment of high youth unemployment is the work-environment in which our alumni seek employment.

2.5 Simulated work-integrated-learning

UJ has partnered with Sage accounting to use their software in the teaching of the students. Within the service agreement, sage allows the student version of their software to be installed on all the university computers, and on all the accounting lecturers’ and students’ personal computers. The software partners also trained the lecturers as part of the lecturer and student accreditation process. At the end of each learning section the students are encouraged to write an accreditation assessment set up by the software partner. These accreditations are charged at a fraction of the industry accreditation cost. Embedded within the 50% time allocated to the teaching of accountancy on a

software package, is a simulated work-integrated-learning (S-WIL) component. Students start in the first course by creating a set of books on the sage partner accounting software system for an individual owned business. As the student progresses to studying the accountancy pertinent to partners and companies, the S-WIL component follows suit and the students progress through the set-up and administration of the more advanced companies.

3 METHODOLOGY

3.1 Theoretical framework

Wieviorka [30] argues that case studies have two definitive elements, the subject and the object. He concludes that argument with the statement that situations “need the means of interpreting it or placing it in context”. Activity Theory [31], espousing the use of subjects, objects and tools or artefacts, was found to be in alignment with a case study’s requirements.

Vygotsky’s [31] Activity Theory assumes three forces or divisions acting on each other (Figure 3-1), namely the subject, the object, and the tool or the mediating artefact. This was developed by Engeström [32] who deduced that there were other forces at work in the process of achieving an outcome from an activity. These other external forces are the rules, the community, and the division of labour. Of these external forces, the division of labour and the rules and regulations remained unchanged with the new diploma, so a modified Activity Theory model was used for this study as per figure 3.1

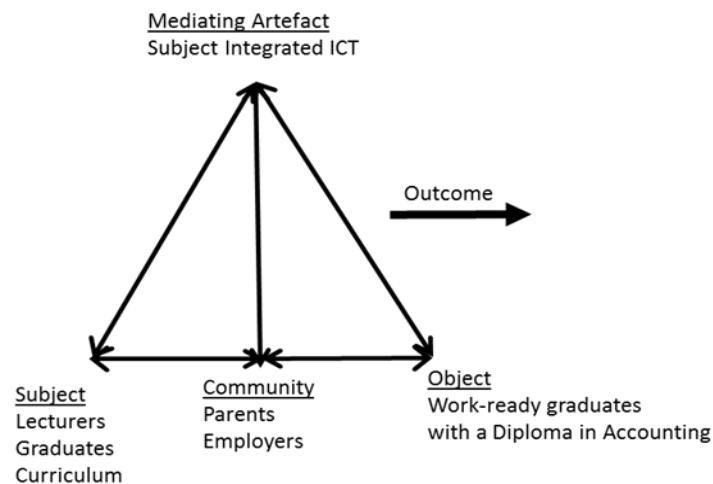


Figure 3-1 Adaptation of Engeström’s [32] and Vygotsky’s Activity Theory [31] to suit this study.

In this study, the object is the work-ready graduates, the mediating artefact is the Integration of ICT the subjects are the lecturers, the graduates and the curriculum.

3.2 Research design

The framework of this study was a case study. The limitations applicable to a case study set the boundaries within which this study took place. Flick [33] notes that the case study is dictated by the issues being researched. Stake [12] argues that a “... case study is not a methodological choice but a choice of what is to be studied”. Both of these conditions were adhered to in this case study.

Thomas and Myers [34] argue that a case study should be examined through the lens of symbolic interactionism, as life is a set of “dramatic performances”, and a case study is an interaction between people and their environment. As this particular case study investigated at the cause and effect of actions taken, I argue that this case study should be interpreted with a more pragmatic point of view, as discussed by Gray [35]. Accordingly, the lens that was adopted to explore the impact of SIICT was a critical-evaluative lens. However, it could be argued that because of my close involvement to the case study, the interpretation may unwittingly have been softened by a personally-shaped lens.

Key limitations that affected this case study revolved around the boundaries in place and time [36] which applies to this study, as the time is defined as the last five years of the National Diploma to the

end of the first five years of the Diploma in Accountancy; and the place is limited to UJ where this implementation took place over that period. Other limitations encountered in this study is the focus on only the changed ICT skills when discussing the employability and graduateness of the graduates and the small sample size that was returned by the survey.

3.3 Data

The first dataset required was information from the Dip. Acc. and from the N. Dips. alumni. These datasets needed to be similar and comparable, so as to enable any deviations to be visible. As the alumni are diverse and geographically spread out, an internet survey was launched through Google Forms. These questions were mainly of a quantitative nature, with multiple-choice answers. Two of the questions had a qualitative option that the alumni could choose as an alternative.

The survey consisted of a mixed methods questionnaire set up in Google™ forms and invitations were sent out to the alumni registered on the alumni database. The alumni survey was purposive, targeting the alumni of the two diploma each with a slightly different questionnaire. Alumni comment was also sought in the questionnaires. The response rate was poor when compared to the total number of graduates over the period at a response rate of 1% and 2.5% of the graduates of the N. Dip. and the Dip.Acc. respectively.

3.4 Analysis

The relevant alumni data was analysed as a comparative analysis between the cohorts of the two diplomas. The focus was the length of time that the alumni had taken to complete their studies and the length of time that the graduates took to secure employment. As the results from the surveys were small samples, a small-sample t-distribution analysis of significance was completed.

4 RESULTS

The survey of the two cohorts of alumni revealed, as per table 4.1 below, that 59% of the students who had completed their National Diploma continued with their studies compared with 44% of the Cohort 2 (Dip.Acc.) alumni.

The mean time taken for cohort 1 to complete the N. Dip. (table 4.1) was three years and eight months compared with the Dip. Acc. alumni who took an average of three years and five months to complete their studies. As these samples were small samples, a test of significance was conducted on the results, and the two-sample t-distribution test revealed a significance confidence level of 87% on the two-tailed distribution and 93% level of confidence on the one-tail test of significance.

Table 4.2 indicates that the mean time taken for cohort 1 to obtain employment was 12.8 months compared with the Dip. Acc. alumni who took an average of 10.5 months to obtain employment. As these samples were small samples, a test of significance was conducted on the results, and the two-sample t-distribution test revealed a significance confidence level of 61% on the two-tailed distribution and 81% level of confidence on the one-tail test of significance.

Table 4-1 Comparison of time taken to complete the Diploma.

Study period taken	Number of students who continued their studies. Cohort 1 N Dip. Acc.	Number of students who continued their studies. Cohort 2 Dip. Acc.
	59% Continued studies	44% Continued studies
3 years	10 (59%) / 34% of cohort	18 (75%) / 33% of cohort
3.5 to 4 years	4 (24%) / 14% of cohort	6 (25%) / 11% of cohort
4.5 to 5 years	3 (17%) / 11% of cohort	0 (0%) / 0% of cohort
Mean time taken	3 years and 8 months	3 years and 5 months

Table 4-2 Comparison of time taken to obtain employment.

Youth unemployment (Statistics SA, 2015)	32.7 to 35.8% 2008 - 2012	35.8 to 36.9% 2012 - 2015
Time taken to obtain employment	Cohort 1 survey (29 Alumni) 2005 - 2012	Cohort 2 survey (30 Alumni) 2013 - 2016
0 to 6 months *	8 (28%)	12 (40%)
7 to 12 months	8 (28%)	7 (23%)
13 to 18 months	4 (14%)	4 (13%)
18 months to 2 years	2 (7%)	2 (7%)
25 months to still unemployed	7 (24%)	5 (17%)
Mean time to obtain employment	12.8 months	10.5 months
Confidence interval at 99%	7.9 – 17.6 months	4.9 – 16.0 months

5 CONCLUSIONS

The University of Johannesburg instituted a new Diploma in Accountancy to replace the National Diploma previously offered. The leading difference between the two offerings was the inclusion of ICT into the new diploma in the form of SIICT. A case study conducted under the auspices of an impact study was undertaken with the objective of testing the success of the new diploma. One of the success factors tested for was the objective to produce a student that was better suited to the modern accounting environment with a skill set that made the graduate a preferred employee in the job market.

Interventions that were put into place within the new diploma included: integrating ICT into the core curriculum of the diploma over the full three-year study period of the diploma; along with the support of industry partners, a simulated work-integrated-learning component was introduced to give the students true-to-life practical experiences.

The results revealed that despite a rising youth unemployment job-market in South Africa, the graduates of the new diploma completed their studies in a shorter period of time and obtained employment in a shorter period of time. The study-to-employment cycle was reduced by a total of 2.6 months.

The conclusion of the study was that the SIICT component along with the S-WIL component enhanced the graduateness of the graduate leading to a graduate with better employment opportunities because less time needed to be spent by prospective employers in training the graduates in the ICT components of their work.

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