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Exploring the Accounting Teaching Practices of Lecturers in a Higher Education Institution: A Case at a South African University

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Abstract: This paper aimed to determine the accounting lecturers' teaching practices at a South African university. Teaching practices are a complex set of ways that lecturers use for instruction. When compromisingly crafted/implemented, they impact on success. In accounting education, teaching practices were found cognitively driven to determine success. Cognitivism learning theory guided the study. It emphasises mental processes, thinking, solving complex problems, and focusing on tasks requiring increased information processing, and procedural rules. The related elements enhance accounting teaching practices. This paper used a qualitative exploratory research methodology, enabling the researcher's engagement with participants in their natural settings. Participants were purposefully selected for this study. Data was generated through individual semi-structured interviews to determine accounting lecturers' practices. Issues including participants' teaching practices and challenges experienced were explored. Data was thematically analysed. Findings suggest that current accounting teaching practices are detriment to performance. Hence this paper suggests that teaching practices require intervention.

Keywords: Teaching practices, accounting teaching, accounting lecturers, cognitivism

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INTRODUCTION

DeJaeghere et al. (2021) refer to teaching as a complex set of practices that draw on teachers' beliefs about learning, prior experiences, content, pedagogical knowledge and repertoire, commitment, and personality. Polkinghorne (2004) refers to it as engaging in action and activities aimed at accomplishing a variety of complex tasks directed towards achieving a goal through solving problems, struggling with complex questions, making decisions, proposing solutions, and explaining ideas in their own words through writing and discussions. For Cishe et al. (2015), teaching practice is a continuous process. Meier et al. (2017) defined a 'practice' as a routinised behaviour consisting of several interconnected elements. Therefore, teaching practices refer to collective ways used by academics to understand and implement instruction and reflect on beliefs and ethics about the teaching and learning processes of a subject in a real classroom with a non-negotiable degree of effectiveness (Hunter & Rasmussen, 2018). It further involves the blending of pedagogy and subject content knowledge to influence the crafting of teaching practice for a specific subject (Shing et al., 2015) as informed by current ideas for teaching a particular subject, as well as evaluating and reflecting on one's successful teaching practice (Tight, 2018).

Accounting teaching practices influence learning as much as they are influenced by other factors, such as the lecturer's qualifications, experience, teaching approach choice, and instructional resources availability (Alao & Ukpong, 2021; Ramsarghey, 2020). Some of the accounting teaching practices include, among others, teacher-centeredness, student student-centeredness, feedback, sidestepping the comfort zone, and offering second chance/clean- slates (Creswell et al., 2016). In addition, resourcefulness, active-learning, lifelong learning, keeping a positive outlook, involving students in decision decision-making, peer learning, acting, not reacting, and communication skills are also critical (Collier, 2018; Jakhanwal, 2021).

Barnes et al.'s (2009) contention that under-performance and failure in first-year accounting is a problem experienced in many higher education institutions worldwide also applies to the South African context. The causes are unknown but could be various, such as the rigidity of accounting practitioners who join the academic fraternity based on professional training but lack pedagogical content knowledge, subject benchmarking, competence-based teaching, and teaching depth (Melbourne, 2020). Zhang (2017) agrees with, Qhosola (2016), who further asserts those challenges impacting the teaching and learning of accounting; material resources inadequacy, compromising admission policies, and the students' "fear" of learning numbers. However, this still does not fully address the problem. The realisation is that, in the context of South African universities, based on my first-year accounting lecturing experience of over 20 years, I have acknowledged that there might be more active research on other accounting teaching matters. However, little is known about accounting teaching practices, mainly based on a relevant learning theory that enhances performance, cognitivism. This 'realisation' created a knowledge gap, and we endeavour to explore accounting teaching practices in this research article.

Theoretical Framework

Cognitivism is a theoretical framework that informed this study. For Ertmer and Newby (2013), and Reiser (2018), cognitivism emerged as a significant education paradigm in the 1950s and early 1960s and became the most dominant theory in the 1970s. During that period,

psychologists and educators began to focus on complex cognitive processes such as reasoning, information procession, and problem-solving as significant assumptions of the theory and de-emphasize overt and observable behaviour (Snelbecker, 1983). Cognitivists believe that learners develop learning through receiving, storing, and retrieving information. In addition, cognitivism is the most effective theory in fostering specific learners' mastery of specific tasks (Sithole & Abeysekera, 2017).

Similarly, accounting teaching and learning is about mastering complex tasks and long procedural rules, requiring a somewhat satisfactory intellect to remember how to solve those complex processes. Importantly, cognitivism is relevant to this study because the key elements discussed in cognitivism and accounting are shared and relevant. Accounting is in the calculus approach; its complexity matches cognitivism well. Therefore, we chose this theory because it addresses the ability to mitigate accounting's difficulty level (Qhosola, 2018) by applying innovation to impart knowledge during teaching practices (Kew & Watson, 2014). More so, the key role played by accounting lecturers in crafting their teaching practices demands a high degree of reflective practices driven by critical thinking. Therefore, cognitivism learning theory aligns well with the teaching practices of accounting education.

RESEARCH METHODOLOGY

This article design was a case study approach, adopting a descriptive qualitative research-based approach. Sileyew (2019), supported by Goswami (2021), view research methodology as a path for researchers to conduct their research. The approach paved the way through which researchers formulate research problems and objectives throughout to presentation of findings from the data. This choice suited the study because I sought to explore the feedback practices used by accounting lecturers and how they were used to enhance teaching. Through Microsoft Teams meetings, interviews were held, and qualitative data got collected from the respondents. Three first-year lecturers for the Bachelor of Commerce Accounting program were conveniently selected. The participants freely participated in the research using the semi-structured interviews, allowing follow-up questions for clarity while they enjoyed their residential natural residential settings. The researcher was interested in hearing how the participants described the teaching processes in each chosen teaching practice. Data were analysed qualitatively using the inductive, exploratory method, which, according to Nassaji (2015), involves data exploration to identify recurring themes, patterns, or concepts while describing and interpreting those approaches. The researcher obtained ethical clearance from the university where the study was conducted (Faculty Ethics Committee Approval Reference Number: EFEC 10-9/2020). Permission was sought from the participants through signed consent letters. The participants signed the agreement. The confidentiality of participants/respondents was perpetually upheld throughout the research process after being made aware that they were free to withdraw from the research should they develop discomfort at any point, just as advised by Manti and Licari (2018). Note: In adherence to ethical requirements, the names of lecturers were changed for anonymity.

The data generated from interviews were hand-scripted and audio-recorded, enhancing the rich formation of themes from the two sources of information based on both differences, and similarities of the

obtained data, as experienced by Ajayi (2017).

LITERATURE REVIEW ON ACCOUNTING TEACHING PRACTICES

Accounting is a number-learning subject with learning competencies students need as professional practitioners (Borgonovo et al., 2019). The competencies enhance the management of finance and wealth creation but are instilled through suitable teaching practices enhancing accounting as an art. Accounting is the art of systematically and procedurally recording business transactions and reporting the financial state of the business (Schutte, 2021). Accounting lecturers should be practitioners equipped with different teaching practices. This art evolved through teaching practices, predominantly teacher-centred, that encourage surface learning but affect critical thinking and discourage knowledge growth from independent learning, boosting information retention and application instead of memorisation (Muianga et al., 2018; Otara et al., 2019; Slameto, 2017). The flip side of the coin presents with elements identifying with the currently growing body of knowledge; the student-centred accounting teaching practice embedded in deep learning, critical thinking skills, information retention and processing, collaboration, and problem-solving skills suitable for the soft skills related to professional development in the world of technology (Muganga et al., 2019). Therefore, it compels to craft accounting teaching practices by marrying these student-centred elements and tools, teaching approaches, strategies, methods, tactics, and techniques that challenge students' cognitive functioning for success (Nesayan et al., 2019).

Teaching practices

Teaching practices refer to the sharing of knowledge through engagement with learners to enable concept understanding and application, as well as processes through concerted sharing of knowledge and experience, which is usually organized within a discipline, and, more broadly, the provision of stimulus to a person's psychological and intellectual growth by another person or artefact (Perko et al., 2020). For Evans and Sobel (2021), teaching is the practice of helping others learn through a systematic, planned, and thoughtful action (Guzmán & Chocontá, 2022). This may also imply that teaching is a pedagogically acceptable activity involving a teacher, a learner, content in the form of knowledge facts, cognitively planned and implemented systematically respecting the learners' cognitive integrity and freedom of choice (Muraina, 2015). Therefore, it is a pedagogical act carried out in a process, in a specific discipline of lecturing practice, drawing from personal choices to implement learning to enhance success suitably. In addition, practice is viewed as a continuous implementation of the appropriately relevant tools, tactics, techniques, methods, and strategies harnessed together to enhance success in teaching (Heather, 2018).

Further clarity by Moton and Wiltsher (2022) postulates that teaching practice is the art and science of organising knowledge and demonstrating relevant skills, carried out as .an activity by a teacher or a professor. Academic practitioners execute teaching practices in the profession for success but still in contrast to considering teaching practice as a subject in the teachers' training process. This research finds teaching as an academically practical engagement with students in any form of learning. Where lecturers freely practice teaching as a profession based on personal

choices as practitioners. Their engagement with work is enhanced by combining approaches, methods/ways, techniques, tactics, processes, and strategies combined forming practices (Hoque, 2016). Saputra and Aziz's (2014) research on teaching strategies suggests a way in which a teaching situation can be approached normatively, without the rigidity of a rule, but with a teaching component of dynamic conditions characterised by flexibility and internal elasticity. In concurrence, recent research by Osika et al. (2022) postulates that these emotions are inherently linked to and influence cognitive skills such as attention, memory, executive function, decision-making, critical thinking, problem-solving and regulation which play a crucial role in learning. Pivotally, the strategy components create a system, establishing the connection between them, even interrelations and interdependencies enhancing a teaching practice, especially when routinized (Hunter et al., 2018).

Edwards-Groves, (2018) researched practice architectures of university-inclusive education teaching in Australia and South Africa. On the other hand, Kew et al. (2014) studied inclusive teaching practices in accounting education. Salamon et al. (2016) explored the potential to help educators better articulate their practices and applied the theory to examine several discursive, material, and social influences shaping early childhood practice. The focus was on the implicit theories and naïve beliefs, using the approach of practice architectures to deconstruct the practices of early childhood educators, albeit contrasted by contemporary research by Rönnerman and Kemmis (2016) on a doctoral course and its practice architectures based on using the lens of the theory of practice architectures. Another study adding to teaching practices focused on the student-centeredness silo of teaching practices embraces; innovativeness practices linked with inclusivity practices (Al-Shammari et al., 2019). Petzer et al.'s (2019) study focused on feedback practices that link with clarity practices and critical thinking skills related to reflective teaching practices.

Furthermore, another study encouraged technology-based practices adding value to the accounting profession requiring competencies enhanced by critical thinking, analytical skills, deep learning, lifelong learning, and long-term memory encouragement (Latif et al., 2019). The former deprives clarity through a lack of feedback practices. At the same time, rigidity in adapting to technology may measure huge value deduction, which is a merit to the latter as it enhances the solving of accounting problems (Mccann et al., 2020).

Teacher-centred practices

Teacher-centred practices (TCP) are where teachers practice a one-way-information providing, evaluating, and monitoring students to get the correct answers. In contrast, students are viewed as passive information recipients (Roberts, 2019). It is a one-way flow of information forcing students to accept accounting concepts without critical engagement with the lecturer, based on an obligatory accept-it-as-it-is basis. Accounting education focuses on getting the students to master the inter-connected concepts to get solutions to complex tasks requiring more cognitive-based teaching practices (Mdladla & Berger, 2017) rather than catering to students' needs (Ameliana, 2017). Another drawback to accounting lectures is that there is less motivation for innovation in accounting teaching as they use prescribed textbooks adhering to the International Accounting Standards' satisfaction.

Further, this poses a degree of rigidity resonating with teacher-centeredness dominancy (Ameliana, 2017).

In such situations, students tend to be more competitive and individualistic as they have fewer opportunities to think aloud or interact (Darling-Hammond et al., 2020). Teacher-centred practitioners seem rigidly unadaptable to modern technology; in fact, they are viewed as crippled by the inadequacy in fostering deep understanding and professional development skills, values, attributes, and professional competencies, unlike- the student-centred practices (Starkey, 2019; Wood, 2017). Another drawback experienced, lecturers become the most dominant source of information, as all questions raised by students, if any, are answered directly by teachers without students' involvement. In designing the class activities, lecturers control every single learning experience. Contrarily, the advantages of having TCPs found to be suitable for large classes. In addition, it takes a shorter time to do the class activities, but more so, learning materials can be well-prepared, and lecturers may feel less nervous, embarrassed, or tongue-tied. Most importantly, classroom management is under tight control and time is saved (Spencer, 2018).

Student-centred teaching practices

Student-centred teaching practice (SCT) refers to academic practitioners considering students' activities as essential indicators in the learning process and the quality of learning products as students (Ive, 2017). This teaching practice allows students to decide what material they need to learn and how they learn it. In contrast to TCP, SCT engages students as leaders and decision-makers in their own learning (Sudderth, 2022). This teaching practice links with flexible, experiential, and self-directed learning (Tekkol & Demirel, 2018). The priority of lecturers is to put the interests and needs of the students as a group and individuals, as they are perpetually encouraged, motivated, and nurtured into participation in the learning process (Arnold & Norton, 2021). SCT are more broadly user-focused, emphasising real-world relevance with cognitively driven concepts and instilling knowledge while encouraging information retention for the problem-solving development of independent, professionally competent lifelong learners (Starkey, 2019; Wood, 2017).

The lecturers' roles are more of facilitators than instructors. Unlike in TCP, in SCP, students are active participants in the learning process, while lecturers guide the students, manage their activities, and direct their learning. Advantages: enhances engagement, fosters better memorisation, adjusts to individual learning goals, stimulates cooperation and teamwork, and trains problem-solving skills (Atkinson, 2021). Working alone on accounting tasks boosts individual ownership of personal success; in pairs, it enhances comparing answers and combines efforts on complex tasks. It amplifies knowledge of cognitively demanding tasks in groups as students learn how to argue more stronger (Boudreau, 2022). Learning complex accounting concepts requires the skill to learn more about hidden tricks individually and as a group. Further advantages are experienced when students work alone; they can prepare ideas, make notes before class discussions, do calculations on complex tasks, and do short computational accounting assignments (Frank, 2017).

Nevertheless, SCPs have drawbacks that may disadvantage teaching and learning and require a longer time, making it challenging to achieve curriculum targets. As a result, lecturers may not want to use cooperative learning, it also requires special skills of lecturers as well as their time and resources, and it only suites a specific nature of student demands, such as the nature that

likes working together (Rao, 2020), there is no classroom management or tight control and time are saved (Spencer, 2018). Furthermore, the practice encourages a noisier, more chaotic learning space and uneven distribution of knowledge among students taking the same classes (Sudderth, 2022).

Metacognition teaching practices

Metacognition is simply known as cognition about cognition or knowing about knowing, thus, thinking about one's thinking by focusing on the individual's active participation in their thinking process (DeJaeghere et al., 2021; Triyanto, 2019). This practice is relevant in accounting teaching practices as it may work with SCPs, based on stated elements referring to employing cognitive and meta-cognitive strategies in the learning process (Anthonysamy, 2021). At the same time, metacognitive strategies empower accounting students to think about their own thinking. This awareness of the learning process enhances their control over their learning. It also enhances the personal capacity for self-regulation and managing one's own motivation for learning. However, setbacks actively interfere with task performance, the costs of engaging in metacognitive strategies outweigh their benefits, and metacognitive judgments or feelings involving a negative self-evaluation may detract from psychological well-being (Norman, 2020).

Reflective teaching practices

Goodley (2018) and Olaya (2018) view reflective teaching as a process where teachers think over their teaching practices and analyse how something was taught and how the practice might be improved or changed for better learning outcomes. Reflective teaching is a process whereby teachers reflect on their teaching practices to examine the effectiveness of their instructive approaches (Mathew et al., 2017). Improvement or change in teaching methods may be required, depending on the outcome of this analytical process, which is based on critical reflection, consists of teaching instruction, conducting self-assessments, and considering improvements while problem-solving and developing analytical skills (Léon-Henri, 2022). Keeping track of what transpires during accounting classes in the form of a journal may enhance an accurate record of what to work on in the process of reflective teaching analysis. This is achieved by taking notes during the lesson, checking what students understood most and what they did not comprehend, keeping a close check on the methods used impacting success, and accommodation of students' responses, whether positive or negative, which is considered very valuable. This continuous feedback may add value to the understanding of related accounting concepts. This process assists in confirming lecturers' satisfaction with students' understanding of the material and work presented, mainly for remedial action, timeously (Albreiki et al., 2022). The practice has its benefits for both lecturers and students alike. Lecturers can also use reflective teaching techniques to improve their teaching methodologies (Léon-Henri, 2022).

Miller (2020) 's study focused on how higher education institutions can encourage lecturers to be reflective thinkers to incorporate the practice of teaching students effectively. It stated that barriers, lack of time, training, guidance, knowledge, and not being supported by organisational culture are significant disadvantages. The researcher concluded that reflective teaching practices stimulate lecturers to develop decision-making, metacognition, and logical thinking skills.

Critical thinking practices

According to Beyer (1995) and Latif et al. (2019), critical thinking practices emphasise making clear, reasoned judgments as a core academic skill that encourages people to question or reflect on their knowledge and information presented to them. As a skill, it is found essential for students working on assignments and performing research. As a teaching practice, successful critical thinkers create information for students perceiving knowledge but reject anecdotal or non-scientific evidence and examine the source of all information (Straková & Cimermanová, 2018). Such information is crafted with an open-minded and well-informed approach, enabling students to judge the quality of an argument and draw cautious yet evidence-based conclusions. It allows them to produce essays and papers without personal or societal bias (Snyder, 2019). There is a realisation from previous research revealing that if accounting lecturers do not think critically, they may not practice critical thinking in their teaching practices successfully (Schreuder, 2014). The use of relevant world examples may enhance the process taken by lecturers to explore accounting concepts that may cognitively scaffold students to critical thinking spheres, especially in solving complex tasks (Darling-Hammond et al., 2020). However, practitioners should seek ways to overtake barriers, egocentric thinking, groupthink, drone mentality, social conditioning, biased experiences, schedule pressures, arrogance, and intolerance (Crockett, 2021).

Innovative/inclusive practices

While inclusive teaching practices refer to any number of teaching approaches that address the needs of students with various backgrounds, learning modalities, and abilities, it is defined as an educational approach proposing institutions where all the students can participate. All are treated like valuable college members. It is an educational philosophy and practice that aims to improve students' learning and active participation in a common educational context (Moriña, 2017). Hence the chosen practices contribute to an inclusive learning environment in which all students perceive to be valued and able to succeed. Active learning strategies are helpful but may not account for dynamics like unconscious bias or gender role stereotyping in the classroom. Inclusive strategies aim to promote self-reflection and action for change.

Accounting education is presented in the English language in South Africa. In this context, it poses a challenge primarily to first-year higher education learners from high schools teaching it as a second language. In accountancy, the research work of Kew et al. (2014) concluded that innovation was needed to counteract language barriers, particularly in teaching first-year accounting students. The study is based on the silent literature about the innovative/inclusivity practices in teaching accountancy in South Africa and using tutors for large groups by Kew et al. (2014). The focus was on surpassing the English language as a barrier to teaching and learning in institutions of higher learning in South Africa. Research focuses mainly on students with disabilities and faculty members (Moriña, 2017), which narrows it and does not equip current and future researchers in other fields. However, the breakpoint in accounting education, though pioneered by Kew et al.'s (2014) research, paves the way in the accounting field based on the achieved success.

PRESENTATION OF FINDINGS

The accounting lecturers' understanding of teaching practices.

To explore specific understandings from the three research participants' responses, I asked the first participant, 'What is your understanding of teaching practices?' In his own words, Participant 1 had this to say,

> *Teaching practices are what academics normally practice in the education system by choice, as they wish to express their pedagogical knowledge of a subject they teach.*

Participant 1 indicated that teaching practices are typically practised in the education system by choice. I found that he showed less interest in giving his own perception or choice of practice. Unlike participant 2, a seasoned doctorate holder in the accounting discipline, whose response differed in detail from that of participant 1 as it was more elaborative and specific, said that,

> *Teaching practices are a set of techniques that academics use to enhance better understanding of concepts in the learning process. In accounting education, interconnected concepts demand high memory usage. Hence my teaching practices are cognitively driven, student-centred, espoused with practices including clarity, critical thinking, reflective practices and innovative. This combination enhances instilling the understanding of students' ability to solve complex tasks while encouraging the cognitive abilities to manage information retention.*

Participant 2 added to his understanding by mentioning his choice of practices and his chemistry of the combination of teaching practices are found cognitively related. Interestingly, another experienced doctorate holder in the same discipline, participant 3, differed from participant 1 more broadly but agreed with participant 2 differently. His response,

> *My understanding of teaching practices is that they are continuously used in ways or techniques crafted to enhance the learning process. Dynamic use of teacher-centeredness, student-centeredness, creative thinking, critical thinking, self-reflection, and feedback teaching practices achieves clarity. In addition, continuous use creates repetitiveness enhancing long-term memory and retrieval on solving accounting complex tasks.*

He elucidated his understanding of teaching practices by adding to the former such as mixing teacher-centeredness and student-centeredness but dynamically dancing to the tune of the accounting concepts the students need to learn. However, in addition, he mentioned that since accounting is difficult to understand, just like many other number subjects, it requires creativity intertwined with motivation to drive learning into discouraged and cognitively passive students. Hence his classes are packed with motivational and encouraging practices/techniques to instil the concepts into the student's mental capabilities.

Teaching practices used by lecturers in their first-year accounting classes.

Flexibility in terms of the choice

Teacher-centred practice, where a teacher directs learning through instilling memorization and recitation techniques discouraging students from developing critical thinking, problem-solving and decision-making skills, but in deductive teaching, the teacher controls what is to be

taught and how students are presented with the information that they are to learn (Faroun, 2021). Based on this knowledge, the researcher wanted to explore participants' lived experiences and asked, "What is your teaching practice?" Interestingly, Participant 1 had this to say:

> *Teacher-centeredness is my teaching practice in teaching accounting. It helps me to control the learning environment regarding time of finishing the objectives and remaining focused on the subject matter.*

This view was partly supported by Participant 3, who said,

> *I flexibly use teacher-centred practices depending on the topic. Some of the topics dictate the use of teacher teacher-centeredness, but I don't stick to the same practice. I change to student-centred practice depending on the needs of the topic.*

Similarly, Participant 2 responded technically the same but added that he believes in clarity and understanding as a teaching practice even when using any of the methods. He mentioned that,

> *I strongly believe in making my students clearly understand the work I teach by any practice relevant to students, not to me, because clarity brings success too.*

Contrary to teacher-centeredness, some accounting lecturers claim to be student-centred in their practices. The burning exploratory question is how many at a particular institution of higher learning are practising the same. The student-centred approach, also called discovery, inductive, or inquiry learning emphasises the learner's role in learning (Heather, 2018). Students can use the resources and learning tools in the classroom to help their journey (Kadhom, 2021; Gill & Kusum, 2017).

The responses from theme 1 prompted asking, "What is your understanding of the student-centred practice?" Researchers found participants had varied understandings. Participant 1 said,

> *There is nothing like student-centred teaching practice in accounting education. I believe that students should just listen and write notes, as I teach, that is all.*

However, Participant 2 differed from Participants 1 and 3 by saying,

> *This is where I enjoy engaging with students as they set the pace while I facilitate. I believe students are not empty slates; they need direction and take full responsibility of their learning.*

Interestingly, Participant 3 differed in the frequency of the application of the students-centred *practice* as he partly agreed with Participant 1 by saying,

> *Student-centred practice is partly good in some areas of the accounting curriculum but not always the best. I believe in mixing it with teacher-centred practice because some topics demand variety. Balancing the practices is good.*

Clarity of focus

Teacher clarity refers to the involvement of teacher organisation and the ability to give factual explanations while also giving clear examples and guided practice followed by an assessment of student learning. When logic is applied to the *practice*, the teacher may not worry about other methods as this practice creates successful practice independently (Killian, 2017). The success of every teaching practice is hidden in how clear the teacher is to his audience, with the view that clarity is key in teaching practices (Sword, 2020).

Unlike others, we found that some teachers assume it exists in their teaching practices. Interestingly, Participant 1 differed from both participants when asked to give his view about clarity. He said,

> *Because I am teacher-centred, it obviously means that all my lessons are very clear.*

In contrast to Participant 1, Participant 2 seemed to agree with participant 3 as he had a point to refute Participant 1's view. His approach seemingly does not assume that teaching is all about the teacher. The teacher has the knowledge to share, but students learn through engagement, interaction, and participation. He said,

> *I would like to emphasise that; clarity is my teaching approach. I do not agree with any approach which does not allow a platform for clarity. Mostly those avoiding student participation because knowledge comes by sharing ideas with students. But also develop through engagement, participation, discussions, and questioning to earn deep learning-enhancing task-solving.*

In agreement with Participant 2 while disagreeing with Participant 1, Participant 3 further strengthens his argument on mixing practices by saying:

> *As mentioned before, I mix* practices *to enhance students' clarity. I feel that rigidity in practices will cripple delivery. I use all available means to succeed, mostly on topics needing engagement, group work, discussions and giving feedback.*

Feedback

Feedback simplifies the improvement process of self-assessment or reflections on learning by making students understand what good performance means by providing quality information missing from previous assessments. In accounting education, it is good practice to assess every taught concept to closely clarify dark areas early for corrective measures to be taken through feedback-enhancing success. It can also provide information to teachers that can be used to help shape teaching (Al-Bashir et al., 2016). Feedback should be prioritised continuously. Surprisingly, some teachers consider it unnecessary while others have a mixed reaction to this practice, as the researcher found from Participant 1, whose response to the question, "What is your view to feedback approach?" contrasted with Participants 2 and 3 as he said,

> *Feedback is supposed to be done only if time allows. I just advise them to revise their work in badly performed areas.*

Conversely, Participant 2, in agreement with Participant 3, believes in clarifying the aspects through feedback. This is what he said:

> *Clarity as my teaching approach is my strong point in teaching accounting. I quickly organise a special session to combine the clarity approach with the student-centred approach. This has always improved performance.*

Participant 3 concurred with Participant 2 and, in contrast to Participant 1, said:

> *There is no quality teaching and assessment without engaging in feedback. Feedback improves clarity to both the student and lecturer, enhancing the creation of well-informed practices. I engage the classroom to give feedback for success.*

Classroom management

A long-standing theory by Barbara Coloroso refers to three types of teachers in existence, "brick-wall", "jellyfish," and "backbone." (Kaya, 2012). As the names suggest, "brick-wall" teachers are strict, demanding students to follow the rules without question, and there are no exceptions. "Jellyfish" teachers enforce the rules like the way a jellyfish moves. The rules are unclear, and teachers often change the rewards and punishments, so students cannot expect consistency from these teachers. Last, "backbone" teachers give vital support, but from behind. Therefore, there is no single approach for managing a classroom effectively because different situations require different practices. The root of the problem should be the critical factor in deciding which approach should be used (Lynch, 2016). The classroom management method creates an environment conducive to learning, on asking participants to describe their classroom management. Amazingly, they all differed. Participant 1 went beyond assertiveness "brick-wall". Participant 2 identified with "jellyfish", while Participant 3 resembled "backbone". Participant 1, in his own words, said,

> *I am very strict in my classroom management approach. I believe it influences students' responsibility with their academic journey. No interruption as I teach. I believe that a disciplined classroom performs well.*

Differently, Participant 2 briefly said,

> *I just see what the day brings; I manage each crisis as it crops up. I don't keep strict house rules if learning is happening.*

A different practice also comes from Participant 3, who had this to say:

> *Every house has its own rules. But rules need assertiveness to enforce, not with militancy attitude. I am here to support students in every area of need, mostly in creating an environment conducive to their success, which saves the objective to learning.*

Resources

Technology is the order of the day (Abrar & Ishwar, 2020). It enhances learning. Teaching practices embedding ICT in their daily practices keep updated with students' interests. Nowadays, students are the technology generation, hence the need for ICT teaching practices more than traditional ones.

Corroborating with Shyamsukha (2021), some accounting lecturers are abreast of the technology development in the academic world. Others are resistant to the development hence the lack of ICT teaching practices. The void of ICT approaches may retard the competencies needed for accounting professional practices. The researcher wanted to know to what extent accounting lecturers equip students with technological competencies through classroom teaching practices and asked a simple question, 'What ICT resources are you using in your teaching practices?" Participants' interests varied in ICT teaching practices, with Participant 1 astonishingly confessing that he is too traditional to change to new technology. These are his words:

> *Technology is good but not for everyone or everywhere, and not always. I don't want to waste time learning new things instead of manually presenting my lessons. Accounting needs you to write as you explain without interruptions. Minimally I use overhead projectors used when I was a student too."*

Participant 2 contrasted with participant 1, but his response associated with Participant 3 that ICT teaching practices should be encouraged since all teaching practices should work with the student's future ability to prove ICT competencies at workplaces. He had this to say:

> *We are digitally informed nowadays; hence I maximise ICT* practices *daily especially using university-available resources. I ask students to bring their laptops or use their phones for YouTube video presentations with more clarity than I give it in some areas. I don't use chalkboard anymore, but electronic writing pads and other technology are available because students need similar competencies as they enter the job market and university is one of the places where they can enhance their technology competencies. I am always up to date with new ICT in my practices.*

In concurrence with Participant 2. Participant 3 said,

> *Change is the order of the day. I always use available technology to improve my practices. Change of textbooks to e-books needs adapting to change in accounting topics. Recently Bank Reconciliation Statement (BRS) experienced the discontinuing of cheques. Electronic finance transfers (EFT) took over. Since information is not in the textbooks yet, I use online YouTube presentations to enrich my teaching practices.*

DISCUSSIONS

Reference to the research question "What teaching practices are used by accounting lecturers in their first-year classes?" Many accounting teaching practices are available such as teacher-centeredness, student-centeredness, clarity, metacognition, innovative practices, inclusivity, and reflective and critical thinking. The first surprise found is that the understanding of teaching practices varies. I found that one out of three accounting lecturers had less to mention in his understanding of teaching practices. Interestingly, in this research, only two had more to explain their understanding of teaching practices as they gave examples and argued why they chose specific practices. In fact, this research found only a few teaching practices emerging and commonly used at this university: teacher-centeredness, student-centeredness, teacher clarity, feedback, classroom management, and the use of ICT distinctly contributing to this research. Based on these teaching practices, research findings show that accounting lecturers proudly vary in their practices. Interestingly, some adapt to modern practices while others remain traditional.

Although the traditional teacher-centeredness is not generally favourable to some accounting lecturers, it is still a choice for a few, as this research found that one out of three accounting lecturers strongly uses this practice. The practice seemingly discourages students' free participation by asking questions, limiting their claim of ownership of contributed ideas, and strict classroom management practices demotivating the learning environment and leading to inadequate clarity on feedback to improve the student's understanding of accounting concepts. This may not be favourable to accounting students who need to be equipped for a complex task requiring more cognitive employment, learning beyond the classroom confinements, and adapting to current ICT-related teaching

practices. Teacher-centredness is found to be authoritative and not dynamic, hence widely demotivational (participant 1). While also one out of three lecturers flexibly used teacher-centred practices according to topic requirements. Albeit teacher-centred, he is dynamic to suit the demands of the concepts he teaches. He differed with participant 1 on many other practices but associated himself with participant 2, who contrasted the rest on teacher-centred practices. Participant 2 adheres to student-centeredness, arguing that all his practices are meant to enhance clarity instead of entirely teacher-centredness or strict classroom management. He associates himself with clarity enhanced by feedback and ICT, equipping students with the required professional competencies (Mulder, 2016). Seemingly, each participant was comfortable with their practices regardless of contrasts. Peer evaluation may be needed to equip each other with various pockets of knowledge-enhancing change. It also implies that future research contributing to best practices may pay dividends. Currently, individual comfort prevails.

CONCLUSIONS AND RECOMMENDATIONS

Drawn from the study, accounting teaching practices have a narrow application to the few teaching practices chosen compared to the endless strand in the literature. The teaching practices used varied for each participant throughout the three different campuses of the same university, with closely similar socio-economic environments. Although a glimpse analysis may indicate the presence of a few teaching practices used at a particular university, these results may not be comprehensive enough to inform research about what teaching practices are used at other universities in the same province or nationally. This provokes further research on different universities where a similar subject is taught. As teaching practices inform successful teaching, accounting lecturers should adapt to the wider variety to cultivate transformation from outdated teaching practices to progressive ones suitable to current times. This digital world needs accounting lecturers to strategically rethink the forward integration of accounting graduands joining the profession. This may enhance reshaping the practices that avoid inadequacies in ICT competencies, a misfit in the accounting profession. Accounting lecturers should collaborate with other subject experts to avoid rigidity and depravity to critical thinking skills required in accounting education. They should use more than one teaching practice for success because the chemistry of more than one may accommodate learning concepts differently. Accounting education requires clarity through feedback, and reflective thinking practices, to enhance the ability to solve complex tasks and perform accuracy and procedural activities, among others. Therefore, teaching practices should be crafted on such cognitive bases. Cognitive-based practices share key elements with the key requirements of accounting education, therefore, relevant. Flexibility in teaching practices enhances success, but the iniquity of flexibility in classrooms discourages students' performance. Proactively, this article recommends a possible follow-up study at an extended spectrum.

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