

SOCIO-EDUCATIONAL
EXPERIENCES OF BLACK ACCOUNTING III STUDENTS WHO
DROPPED OUT OF THE UNIVERSITY OF FORT HARE IN 2009

By

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ABSTRACT

In South Africa there is an increasing concern regarding retention among Black students (who constitute the majority of the population) in general and in particular regarding the costs of student failure to both the students and for the institution. This thesis endeavours to obtain an understanding of the socio-educational experiences which led to Black Bachelor of Commerce in Accounting Students in 2009 dropping out of Accounting III at the University of Fort Hare.

In a field in which much of the literature is quantitatively orientated, a phenomenological investigation offered a unique way of understanding the experiences of the students as it allowed their voices to be heard. Insights contained in the data were synthesised and integrated into a consistent description of the essential nature of the experience, the primary endeavour of the phenomenologist being to transform naïve experience into more explicitly detailed conceptual knowledge. The use of in-depth interviews with three students, all of whom had dropped out of Accounting III at UFH, allowed the researcher interaction on a personal level with people not viewed as experimental objects but as human subjects.

The findings revealed that the students' social and educational background, together with the language of teaching and learning not being their mother tongue, caused students great difficulty. Interaction between lecturers and students and the subject content proved very challenging due to the language barrier. The introduction of General Accounting III in the same class as Accounting III in 2009 compounded the students' confusion and this ultimately led to students feeling demotivated. These findings contributed significantly to an understanding of why these three students dropped out of Accounting III in 2009, and at the same time provided an answer to the research question relating to how Black students who dropped out of the Accounting III programme in 2009, experienced the course.

DECLARATION

I, Renee Fiona Morrison hereby declare that:

- The work in this research paper is my own original work.
- All sources used or referred to have been documented and recognized.
- This research paper has not been previously submitted in full or partial fulfillment of the requirements for an equivalent or higher qualification at any other recognized institution.

RENEE MORRISON

DATE

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TABLE OF CONTENTS

ABSTRACT	ii
DECLARATION	iii
ACKNOWLEDGEMENTS.....	iv
TABLE OF CONTENTS.....	v
LIST OF FIGURES.....	x
LIST OF TABLES.....	xi

CHAPTER ONE

BACKGROUND FOR THE PROBLEM STATEMENT

1.1 Introduction.....	1
1.2 Context of the study: South Africa	3
1.2.1 The Policy of Inclusion in South Africa	4
1.2.2 Barriers to Learning and the Policy of Learning support in South Africa	5
1.2.3 HSRC Policy Brief 2008 on high university drop-out rates in South Africa.....	6
1.3 Setting: University of Fort Hare (UFH).....	7
1.3.1 Retention Policy at UFH.....	8
1.3.1.1 Policy Statement.....	9
1.3.1.2 Principles on which the Policy is based.....	9

1.3.1.3 Policy Objectives	9
1.3.1.4 Support for Policy Implementation.....	10
1.3.2 The Nkhuhlu Accounting Department.....	11
1.4 Results of Accounting III Students UFH 2007 – 2009	12
1.5 Statement of the Problem	14
1.6 Purpose of the Study	15
1.7 Main Research Question	15
1.8 Significance of the Study.....	15
1.9 Rationale	15
1.10 Definition of Concepts	17
1.10.1 Education	17
1.10.2 Socio-educational	17
1.10.3 Black people	17
1.10.4 Experience	17
1.10.5 Drop out.....	18
1.10.6 Retention	18
1.10.7 Throughput rate	18
1.11 Delimitations	18
1.12 Chapter Outline	19
1.13 Conclusion	19

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1	Introduction	20
2.2	Theoretical Framework	21
2.2.1	Spady's Sociological Theory	21
2.2.2	Tinto's Integration Theory	21
2.2.3	Bean's Psychological Theory	22
2.2.4	Retention Theory for Non-traditional (Black) Students: Circles of Progression	24
2.2.4.1	First Circle: Pre - entry	25
2.2.4.2	Second Circle: Initial entry	26
2.2.4.3	Third Circle: Teaching and Learning Experience	27
2.2.4.4	Fourth Circle: Ongoing Social and Academic Integration.....	28
2.3	Epistemology of Social Constructivism	29
2.4	Challenges in Higher Education Institutions faced by Black Students	30
2.4.1	Family Background	31
2.4.2	Prior Schooling	34
2.4.3	Language	36
2.4.3.1	South African Language Policy	36
2.4.3.2	Differences in Language	37
2.4.3.3	Language difficulties amongst Accounting Students	38
2.4.3.4	Language and Content	39
2.4.3.5	Contextual factors Developing Creative Thinking Abilities.....	40

2.5	Lecturers and Accounting	42
2.6	Tutorial Programmes	43
2.7	The Chartered Accountancy Profession	43
2.7.1	Challenges within Accounting	44
2.7.2	Value of Student Experiences.....	45
2.8	Conclusion	48

CHAPTER THREE

RESEARCH METHODOLOGY

3.1	Introduction	49
3.2	Phenomenology and Educational Research	51
3.3	Definition of Phenomenology	52
3.3.1	Phenomenology as an 'Attitude': Essential Features	52
3.3.1.1	Phenomenology is Pre-Scientific	52
3.3.1.2	The Study of that which Appears	53
3.3.1.3	Experience is in and of the World (Intentionality)	54
3.3.1.4	A Commitment to Descriptions of Experience	55
3.3.2	Phenomenology as a Philosophy and Research Approach	55
3.4	Research Methodology	57
3.4.1	Population	57
3.4.2	Sample and Sampling Technique	58
3.4.2.1	Non- Probability Sampling.....	59
3.4.2.2	A Purposive Sampling Process.....	59

3.4.3	Sample Size	60
3.4.4	Inclusion Criteria.....	60
3.5	Data Collection Process and Method.....	61
3.5.1	Data Collection Process	61
3.5.1.1	Preparatory Phase.....	61
3.5.1.2	Gaining Access in the Field.....	62
3.5.1.3	Leaving the Field.....	63
3.5.2	Data Collection Method	63
3.5.2.1	Interviews	64
3.5.2.2	Conclusive remarks on the Interviews	66
3.5.2.3	Other Data Collection Instruments Methods	67
3.5.2.3.1	Researcher as a Data Collection Instrument	67
3.5.2.3.2	Field Notes	69
3.5.2.4	Reflection	69
3.6	Data Analysis Process Adhered to in this Study	71
3.7	Back and Forth Process between the parts and the whole	72
3.8	Gestalt	72
3.8.1	Reasoning Strategies	74
3.8.1.1	Inductive Reasoning	75
3.9	Ethical Consideration	76
3.9.1	Securing Informed Consent	77
3.9.2	Privacy / Confidentiality and Anonymity	77
3.9.3	Participant Researcher Relationship (Power Differential)	78
3.9.4	Rights of the Institution	79
3.9.5	Scientific Honesty	80
3.9.6	Rigour and Trustworthiness in the Study	80

3.9.6.1	Credibility	80
3.9.6.2	Dependability	82
3.9.6.3	Conformability	82
3.9.6.4	Transferability	83
3.10	Conclusion	83

CHAPTER FOUR

RESEARCH FINDINGS

4.1	Introduction	84
4.2	Respondent's Profile	84
4.3	Experiences in Accounting III	85
4.4	Introduction of Themes	86
4.4.1	Themes, Categories and Sub- categories that emerged	87
4.4.2	Discussion of the Themes, Categories and Sub- categories derived from the Collected Data	87
4.4.2.1	Theme 1: Socio-Educational Background Challenges Pre-University Entry	88
4.4.2.2	Theme 2: Language	99
4.4.2.3	Theme 3: Students and Relationships	105
4.4.2.4	Theme 4: Accounting III in 2009 at UFH	116
4.5	Conclusion	121

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS

5.1	Introduction	122
5.2	Findings.....	122
5.2.1	Theme 1: Socio – Educational Background.....	122
5.2.1.1	Family Background	123
5.2.1.1.1	Student’s Financial Background.....	123
5.2.1.1.2	Parental Support	123
5.2.1.2	Schooling	124
5.2.1.2.1	Lack of Career Guidance	124
5.2.1.2.2	Misconception.....	124
5.2.1.2.3	Conclusion	125
5.2.2	Theme 2: Language	125
5.2.2.1	Difficulties with English as the language of Teaching and Learning	126
5.2.2.1.1	Frustration with English as the Medium of Instruction.....	126
5.2.2.1.2	Personal Challenges	127
5.2.2.2	English Language Difficulties	127
5.2.2.2.1	English Language Content in Class.....	127
5.2.2.2.2	English Language Used in Class and Examination	128
5.2.3	Theme 3: Students and Relationship	129
5.2.3.1	Lecturer and Student Interaction and Support	129
5.2.3.2	Peer Support	131
5.2.3.2.1	Group Work	131
5.2.3.2.2	Ethnic difficulties amongst peers	131
5.2.3.2.3	Tutor Support	132
5.2.3.2.4	Conclusion	133

5.2.4	Theme 4: The Accountancy III Programme of 2009	133
5.2.4.1	Students misconceptions of Accounting III	133
5.2.4.1.1	Students perceptions of Accounting	134
5.2.4.2	General Accounting III	134
5.2.4.2.1	Experiences with the Introduction of General Accounting III.....	134
5.2.4.2.2	Reasons for experiencing a lack of confidence with General Accounting III	135
5.3	Conclusion	136
5.4	Limitations of the Study	136
5.4.1	Introduction	136
5.4.2	Sample Bias	137
5.4.3	Generalisation	137
5.4.4	Personal Limitations	137
5.5	Recommendations	138
5.6	Conclusion	139
LIST OF REFERENCES		140

LIST OF APPENDICES

APPENDIX A:	B.COM. Accounting III Statistics 2007.....	168
APPENDIX B:	B.COM. Accounting III Statistics 2008.....	169
APPENDIX C:	B.COM. Accounting III Statistics 2008	170
APPENDIX D:	Request Letter to conduct Research	171
APPENDIX E:	Permission to conduct the Study	172
APPENDIX F:	Consent Form – HOD, Department of Accounting (UFH).....	173

LIST OF TABLES

Table 1:	Accredited results from UFH Accounting Department 2007	12
Table 2:	Accredited results from UFH Accounting Department 2008.....	13
Table 3:	Combined list of all candidates admitted to Accounting III and Accredited results 2009	13
Table 4:	Respondent's Profile	84
Table 5:	Themes, Categories and Sub Categories	87
Table 6:	Theme 1: Category 1.1 Social Family Background	88
Table 7:	Theme 1: Category 1.2 Schooling	92
Table 8:	Theme 2: Category 2.1 Difficulties experienced with English as the medium of Teaching and Learning.....	99
Table 9:	Theme 3: Category 3.1 Student – Lecturer Interaction	106
Table 10:	Theme 3: Category 3.2 Student – Peer Interaction	107
Table 11:	Theme 3: Category 3.3 Student – Tutor Interaction	108
Table 12:	Theme 4: Category 4.1 Student – Misconception of Accounting III	117
Table 12:	Theme 4: Category 4.2 General Accounting III	117

LIST OF FIGURES

- Figure 1: Graphic representation of the Black Withdrawn students in 2007-2009
at UFH according to information provided in Tables 1, 2, 313
- Figure 2: Retention theory for non-traditional students (Circles of progression)
Jama, Mapasela and Beylefeld (2008)25

CHAPTER ONE

BACKGROUND FOR THE PROBLEM STATEMENT

1.1 Introduction

Student retention is regarded as one of the critical areas of discussion in higher education all over the world (Berge and Huang, 2004:1). In a country such as America, higher education institutions have since the 1980's experienced a problem in retaining students, particularly underrepresented minorities (Lua, 2003:126). In England, the three areas of concern within higher education policy are increasing the number of student participating in higher education, widening the diversity of students participating in higher education and improving retention rates (Thomas, Quin, Slack and Casey, 2002:3). Furthermore, in Australia, the reforms of higher education in the 1980's have seen a shift from elite to mass education, and access with success has been a primary focus in the country (McKenzie and Schweitzer, 2001:21).

In South Africa, the report on Transformation and Reconstruction of the Higher Education System includes among its key objectives the need to increase access to tertiary education and produce graduates with skills needed to meet our country's human resource needs, while redressing past inequalities and promoting equity among students and staff so as to reflect the demographic composition of society (Department of Education, 2001). The persistent historical achievement gap between advantaged and disadvantaged students and the education of disadvantaged Black students is a critical challenge facing South Africa. Retention amongst Black students (who constitute the majority population) is an increasing concern, especially with regard to the cost of student failure to both the students and the institution. Due to retention playing a vital role in assessing the sustainability of a higher education institution (Muller, Prinsloo and Du Plessis, 2007:20) a need to take a closer look at why Black students drop out of higher educational institutions arises.

The realisation that life challenges confronting most university students, especially Black students (African, Coloured and Indian), are dire when they are not able to

complete their studies and take up their rightful place in society, contributes to the need to investigate the drop-out rate amongst Black students.

South Africa's Accountancy profession has been attempting to transform its demographic profile, but it remains in need of Black Chartered Accountants (CA's) (Mulder, 2005:48). In July 2004, only 459 of the 22 591 CA's in South Africa were Black representing a mere 2.03 percent (SAICA, 2005). The Public Accountants' and Auditors' Board (PAAB), the South African Institute of Chartered Accountants (SAICA) and the majority of the accountancy firms have realized that increasing the number of Black CA's is a national urgency and they need to work aggressively towards the goal (Sehoole, 2005:40).

In 1998, SAICA set itself a target of 3000 Black African CA's by 2005 (Mockler, 1998:2). However, due to low intake and lower pass rates of these students, in 2002 SAICA adjusted the target to get a more realistic figure. According to Mulder (2005:48), the 27 years of transformation initiatives have not delivered the desired results because there was no intensive drive and proper funding was not available. This changed with the promulgation of the Skills Development Act, and the one percent Skills Development Levy which is charged to employers and channelled to Sector Education and Training Authorities (SETAs). Corporate social responsibility programmes within Audit and Accounting firms, started focusing on upgrading tuition in Mathematics and Accounting at high school level. This they believe would assist learners with a better foundation when entering university, especially if they chose the Commerce career path. The biggest project, established at a cost of R62 million, is known as Thuthuka, and it targets Black urban and rural learners (Mulder, 2005:48).

In December 2007, there were only 934 Black and 514 Coloured CAs in South Africa (SAICA 2007b cited in Steenkamp, 2009: 82), representing 3.5 percent and 1.9 percent of the total number of CAs respectively. A poor comparison is made when looking at these percentages in relation to the 79.0 percent Black and the 8.9 percent Coloured distribution of the South African population. The Indian population make up 7.5 percent of the total number of CAs. They are not considered to be under-represented because the Indian population represents three percent of the total South African population (Steenkamp, 2009:82) but they are part of this study

as UFH has a low throughput of Black students which includes African, Coloured and Indians. SAICA has been in collaborations with the University of Johannesburg leading to the upgrade of Accountancy facilities at the University of Fort Hare (UFH) and the University of Limpopo. The B. Com. Accounting degree at UFH is currently accredited by SAICA.

Kraft (1991:424) reminds us that educational research frequently ignores how students perceive their educational experience, as if their perceptions were of little value. This research is aimed at giving Black Accounting III students an opportunity to voice their views regarding the reasons why they drop out of the Accounting III programme. It might shed light on why there is a low throughput rate compared to the high, intake of Black students in Accounting III at UFH at the beginning of the academic year. This study is focused on one of the Higher Educational Institutions (HEI), in East London, in the Eastern Cape in South Africa and intends to provide insight into what Black students' value as significant reasons and experiences as to why they drop out of Accounting III.

1.2 Context of this study: South Africa

In South Africa (SA), the Education White Paper 3: *A Programme for the Transformation of Higher Education* (DoE 1997, 2:29) states that improved access should lead to enhanced success and graduation rates, especially for Black and female students. Contrary to expectation, in the year 2002 the National Department of Education (DoE) noted with concern that the retention rate in higher education institutions had decreased and dropout rates had increased (DoE 2001, 2:1). In her speech on 15 May 2005, the then Minister of Education in SA, Mrs. Naledi Pandor, stated that 50 per cent of the cohort of students admitted in the year 2000 had dropped out by the year 2003 (RSA MoE, 2005).

In his address in a seminar on Higher Education transformation held at the University of the Free State (UFS) in September 2005, the Chief Executive Officer of the Council on Higher Education in SA also stated that the key challenge for the higher education system was the improvement of efficiency by reducing the dropout rates and enhancing throughput and graduation rates (Bult, September 2005:18). The Deputy Director General of the (DoE) in SA also stated that statistics show that 50

percent of students who register for courses in higher education never complete them (*City Press*, 17 July 2005:23). The DoE endorses the need for an increase in the retention rate of Black students and a decrease in the dropout rate. The primary purpose of this study is to allow Black students (African, Coloured and Indian) at UFH an opportunity to report on their experiences of Accounting III. A secondary purpose is to give the three participating Black students the opportunity to reflect on why they feel Accountancy at third year level is challenging. All students entering universities in South Africa have a right to be included and their diverse needs must be accommodated.

1.2.1 The Policy of Inclusion in South Africa

The Policies of Inclusion and 'Education for all', regardless of colour, gender, age, race, religion or disability have been put firmly in place in South Africa and by law will be rolled out over the next twenty years (DoE, 2001:45). Even the South African Constitution (RSA, 1996:16) states that every person has the right to basic education and to equal access to educational institutions.

The South African National Education Department's Commission on Special Educational Needs and Training and The National Committee on Education Support Services (1997), whilst looking into developing the policy of inclusion, recognized that a diverse range of needs existed in South Africa, and that the education system needed to be structured in such a way to accommodate a diversity of learner and system needs. These reports contributed to the understanding of the nature and extent of barriers to learning within South Africa and the use of acceptable and respectful terminology (Landsberg, 2005:17). These reports further projected the idea of identifying "barriers to learning and development" in order to discover where the transformation of the system needed to occur (*ibid*).

The Department of Education's Commission (1997), established to explore special needs in education and training in South Africa, also conceptualized "barriers to learning and development" as those factors which lead to the incapability of the system to make room for diversity, leading to learning collapse or preventing learners from accessing educational provisions. The idea is to minimize, remove and/or prevent barriers to learning and development, thereby assisting the education

system to become more receptive to the varied needs of the learner population. From a systematic advance, barriers may be located within the learner, within the education system, and/or within the broader social, economic and political context. In this study, the researcher set out to explore the experiences of Black students who had dropped out of the Accounting III course and also to find out what Black students perceive these barriers to their learning were in the Accounting III course. The work compiled would be made available to the university's Accounting Department to give them insight into what the three students feel are their barriers and hopefully it would allow more research to be conducted on student experiences.

Thus in terms of inclusive policies, students may need learning support which is not only academic in nature, but should address any barriers to learning they may have. The Education White Paper 6 (Department of Education, 2001) makes provision for learning support by way of a systems approach, and cooperation between these systems as suggested by the discussion. Barriers to learning and learning support are discussed.

1.2.2 Barriers to Learning and the Policy of Learning support in South Africa

As far back as 2000, in the draft White Paper published by the DoE, Inclusive Education and its focus on addressing barriers to learning and participation within schools and communities, was placed at the core of educational transformation in South Africa (Engelbrecht and Green, 2001:20). This suggests that addressing barriers to learning is the essence of developing an inclusive education system.

The Report of the National Commission on Special Needs in Education and Training (NCSNET) and Education White Paper 6 (cited in DoE, 2001), all stress a need for a paradigm shift from a focus on "learners with special needs" to identifying and addressing barriers to learning and participation.

South Africa is unique in that, it has such a diverse population with different languages, religions, cultures and so on. The Education Department's Commission (1997), discussed previously, looked into developing the policy of inclusion and recognised that a varied range of needs existed in South Africa, and that the education system required to be ordered in such a way to contain a diversity of

learner and systems needs. They suggested the idea of identifying 'barriers to learning and development' in order to recognize where the transformation of the systems needed to occur.

In addition, the Department of Education's Commission (1997), conceptualized 'barriers to learning development' as those factors which lead to the inability of the system to accommodate diversity and thus leading to learning collapse or preventing learners from obtaining educational provision.

1.2.3 HSRC Policy Brief 2008 on high university drop-out rates in South Africa

Since South Africa's first democratic election in 1994, Higher Educational Institutions throughout the country have seen many Black students move into tertiary institutions where they experience a number of problems that affect their academic achievement (Matlala, 2005:5). Tertiary study intends to develop learners who are independent, self-assured and independent. South Africa's university graduation rate of 15% is one of the lowest in the world, according to the National Plan for Higher Education (NPHE) compiled by the Department of Education in 2001. This is of great concern given the shifts that have taken place in employment allocation and the significant shortage of high-level skills in the labour market (Letseka and Maile, 2008:2).

The DoE also noted extensive disparities in the graduation rates, with the average graduation rates for white students double that of Black students. All stakeholders in higher education should be concerned that after nearly 16 years since the arrival of democracy, the guarantee of equality has still to materialise. Black Africans and coloureds, sections of society that bore the burden of exclusion by apartheid education policies and legislation, kept on lagging behind in education achievement rates. Recently facts indicate on average 70% of the families of the higher education drop-outs surveyed were from the grouping "low economic status". Black families were mainly poor, some parents and guardians earning less than R1600 a month nonetheless they have to support students at university. Many of those who dropped out indicated that they worked to supplement their insufficient financial income. This often would add to their levels and distract them from their studies (Letseka and Maile, 2008:8).

In 2005 the Department of Education reported that of the 120 000 students enrolled in higher education in 2000, 36 000 (30%) dropped out in their first year. An additional 24 000 (20%) dropped out during their second and third years. From the remaining 60 000, 22% graduated within the specific three years period for a General Bachelors degree (Letseka and Maile, 2008:8).

Subsequently, the Department stated that the drop-out rate was costing the National Treasury R4.5 billion in grants and subsidies to higher education without proportionate return on investment. Some institutions have a drop-out rate as high as 80%. The drop-out rate raises grave questions about the sector's ability to create a feasible throughput rate. The Accountancy profession did not escape the high drop-out rates (*ibid*).

1.3 Setting: University of Fort Hare (UFH)

The setting for this research is the University of Fort Hare which is a South African University that before 1994 was predominantly Black. The University of Fort Hare was established in 1916. It is located in the Eastern Cape, one of the nine provinces in South Africa. The majority of its students are drawn from poor communities of South Africa. During the apartheid era, it was classified as a Historically Black University and was characterized by inadequate funding from the Apartheid Government, very large numbers and inadequate learning resources (UFHSP, 2000). Due to these factors, it produced low quality education compared to Historically White Universities in South Africa (UFHSP, 2000). This university has incorporated Rhodes University's East London Branch which meant that it currently boasts a diverse student population at its Accounting Department called the Nkhuhlu Accounting Department where this study is set. The university has in place a retention policy revised in August 2009 (Retention Policy, 2009).

1.3.1 Retention Policy at UFH

The Retention Policy at UFH (2009:1) states that students who are retained in Higher Education must be viewed from a holistic perspective in order to ensure that fairness prevails. From the student's initial entry into the university until the student finds employment is regarded as relative when looking at retaining a student. As Scott, Yeld and Hendry (2007) cited in the Retention Policy (2009:1) argue that "improving the effectiveness of the educational process in Higher Education is an essential element in improving graduate output" hereby they state that the university's main objective must be to ensure that students have been adequately supported with all available resources. They further argue for change within the South African Higher Education arena that would have to ensure a more supportive structure to students who would need extra support. This change would include more "students engagement, curriculum receptiveness, improving the quality of teaching and learning, recognition and rewarding of teaching, professionalism of teaching staff" as cited in the Retention Policy (2009:1). Students should be regarded as individuals who could aspire to the highest levels of academic excellence as Tinto (2006) cited in the Retention Policy (2009:1) stated "high expectations of student performance" is needed within institutions in order to promote student retention. Students must be valued and recognise for their ability to overcome challenges that Higher Education present.

The (UFH) SANTED II project cited in the Retention Policy (2009:2) focused on essential issues that caused retention and made recommendations to assist with the improvement of retention. Six areas were looked at:

- Enrolment management – development and implementation of facilities with regard to comprehensive recruitment and enrolment management strategies.
- Student Tracking – early warning system to identify at risk students.
- Engagement with different stakeholders – prioritising different areas for attention.
- Students need to be more involved in governance – students expressed a need to be more involved in governance

- Need to completely use existing services – services like students counselling, student tracking, post graduate support services and peer assistance.
- Identifying inadequacies in student service delivery – self- reviews and meeting institutional audit requirements (UFH Retention Policy, 2009).

1.3.1.1 Policy Statement

It is the policy of UFH to: enlist and register students using valuable recruitment strategies in order to add to their admission policy by increasing diploma, degree and post degree enrolments (Retention Policy, 2009:2). Their selection should also consider the admission of students who would not be able to cope within an academic institution ensuring that they would have the necessary support to assist them with success in their studies from first to final year. It must aspire to aid them with high level skills that would lead to them finding employment and increase the university's graduation rates (Retention Policy, 2009).

1.3.1.2 Principles on which the Policy is based:

In the Retention Policy (2009) UFH takes responsibility for the constant upgrading of teaching and learning so that they can encourage student retention. This is realised via the university's Institutional commitments that led to them installing support and resource systems directly linked to academic and support service departments like the Centre for Learning and Teaching that offers a wide variety of support structures for all programmes offered. Both students and Lecturers benefit from these support systems. Different levels of support are put in place such as appropriate monitoring, evaluation tools and progress tracking. These are all warning signs according to the Retention Policy, (2009:2) that could lead to early detection of possible students that could be retained in specific disciplines. Retention can be prevented or anticipated and acted upon before it becomes problematic.

1.3.1.3 Policy Objectives

The Retention Policy (2009:2) is goal specific in that its main function is to reduce the increasing retention rate of students. It also aims to increase pass rates via these

retention strategies that have been put in place. The following objectives are crucial when looking at the policy achieving its objective:

- Institutionalise university-wide and faculty-based interventions to advance student retention by designing specific strategies and by mobilising and dedicating appropriate resources. These strategies must separate and appoint particular tasks to students and lecturers different role players, especially for monitoring and evaluation of selected strategies and improvement plans (Retention Policy at UFH, 2009:3).
- Student retention is used as one of the drivers for the development of teaching, learning, research within the university, as well as national and international benchmarking. In this respect UFH will bind applicable information that will repeatedly outline student progress that compare favourable to the national goals for Higher Education (*ibid*).

1.3.1.4 Support for Policy Implementation

According to UFH, students' retention must form part of the academic ethos of the university. It should be implemented via action plans predetermined by all faculties, departments and undertaking directly as well as indirectly linked to the institution as part of activities related to students support in order to assist with retention. All areas necessary should be explored to insure that all students gain assistance, the institution of a centralised point for speedy implementation should be looked at for maximise success. Methods that have been employed by the institution in the past and have proven success should be used as measuring bench-marks. An institutionalised culture working towards the eradication of high retention rates should be developed and implemented to ensure everyone's involvement. Student bodies such as the SRC and other organisations must be included in the implementation policy in order to secure success (Retention Policy UFH, 2009:3). The Nkhuhlu Accounting Department adheres to this policy of retention.

1.3.2 The Nkhuhlu Accounting Department

The Nkhuhlu Accounting Department at UFH acknowledges that there is a current concern for widening participation in a globalised world. Universities are required to become responsive to the needs of advantaged and disadvantaged students (Steenkamp, 2009:83). The University of Fort Hare offers a Bachelor in Accounting Degree over a period of three and four years as well as on a part-time basis. The degree offered over a period of four years was initiated by SAICA under the Thuthuka programme in order to improve the number of Black Chartered Accountants in South Africa. Students from disadvantaged communities are encouraged to enrol for the degree over a period of four years as the first year is used as a bridging course to the degree.

In 2009, UFH introduced the B.Com Accounting General degree was introduced at UFH at third year level. This was done in order to allow more students who are not able to cope with Accounting III and third year subjects to exit with a reputable degree. These students however would not be able to become Chartered Accountants (CAs) as Accounting III is a prerequisite for postgraduate studies towards the designation CA (SA) but they exit with a B. Com General Degree.

Responsiveness in teaching and learning requires “sensitivity towards the kinds of arrangements that might enable or diminish learner capability” (Walker, 1980:20 cited in De Groot & Broekman 1999). These authors, further state that in diverse and unequal societies, it is important to understand both the structural and material conditions affecting academic achievement, as well as the powerful resources that students bring to the teaching and learning situation. It is these socio-educational experiences that this study will focus on. Recent studies by Van der Berg (2008) on Apartheid’s enduring legacy confirm that these issues contribute to learners’ capabilities.

Faculty evaluation has become an integral part of accountability in Higher Education and defining and measuring teaching effectiveness now plays an important role in Higher Education (Chen & Hoshower, 2003:75). As asserted by Kwan (1999:183) in many universities students ratings are used as one (sometimes the only and often the most influential) measure of teaching effectiveness. Despite some

inconsistencies and unresolved issues, students' ratings are the single most valid source of data on teaching effectiveness. In fact there is little support for the validity of any other source of data (McKeachie, 1997:1220).

The focus of this research draws from statistics (UFH statistics 2007-2009) in graphs below. UFH's statistics are used to justify the reasons why a need to look at the socio- educational experiences of Black students who drop out of an Accountancy course at third year level is looked at. Accounting III has a low retention rate (throughput) amongst Black students compared to its enrolments figure at the beginning of the year at the University of Fort Hare's East London Campus see figure with UFH Nkxuhlu Accounting Department Statistics 2007 -2009.

1.4 Results of Accounting III students at UFH 2007-2009

The tables represent the credited statistics of UFH Nkxuhlu Accounting Department in 2007 -2009. This study is focused on Black (African, Coloured and Indian) South African students at UFH. Indicated in blue in Tables 1-3 are Black Accounting III students' enrolment, withdrawal and passes.

2007 RESULTS								
	Enrolment		Withdrawals		Wrote Exams		Passed Exams	
	3 rd	4 th	3 rd	4 th	3 rd	4 th	3 rd	4 th
Non SA Citizen	2	91	0	0	2	91	2	36
African (SA)	35	233	6	9	29	224	11	42
Coloured (SA)	7	0	6	0	1	0	1	0
Indian (SA)	9	0	0	0	9	0	1	0
White (SA)	46	0	9	0	37	0	28	0
TOTAL	99	324	21	9	78	315	43	78
	Enrolments	284	Withdrawn	15			Passed	53

Appendix A (page 13): Table 1: Accredited results from UFH Accounting Department 2007

2008 RESULTS								
	Enrolment		Withdrawals		Wrote Exams		Passed Exams	
	3 rd	4 th	3 rd	4 th	3 rd	4 th	3 rd	4 th
Non SA Citizen	17	31	0	1	17	30	11	16
African (SA)	32	110	0	47	32	63	18	31
Coloured (SA)	1	0	0	0	1	0	0	0
Indian (SA)	1	0	0	0	1	0	0	0
White (SA)	24	0	0	0	24	0	7	0
TOTAL	75	141	0	48	75	93	36	47
	Enrolments	144	Withdrawn	47			Passed	49

Appendix B (page 13): Table 2: Accredited results from UFH Accounting Department 2008

2009 RESULTS								
	Enrolment		Withdrawals		Wrote Exams		Passed Exams	
	3 rd	4 th	3 rd	4 th	3 rd	4 th	3 rd	4 th
Non SA Citizen	26	3	2	0	26	3	26	2
African (SA)	52	48	41	19	11	27	8	26
Coloured (SA)	3	0	2	0	1	0	1	0
Indian (SA)	2	0	1	0	1	0	0	0
White (SA)	7	0	0	0	7	0	7	0
TOTAL	87	51	46	19	46	30	43	28
	Enrolments	105	Withdrawn	63			Passed	35

Appendix C (page 13): Table 3: Combined list of all candidates admitted to Accounting III and accredited results 2009.

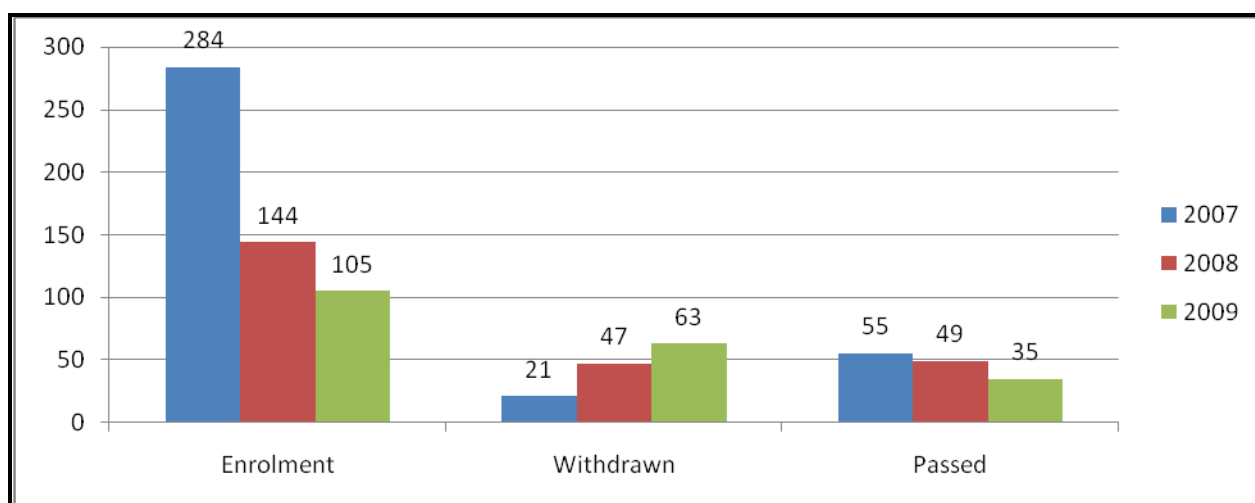


FIGURE 1(page 14) - The following is a graphic representation of the Black Withdrawn students in 2007-2009 at UFH according to information provided in Tables 1,2,3.

The above results indicate that in 2007 there were initially 284 Black students enrolled for their final year B.Com Accounting with Accounting III 21 Black students withdrew and 55 Black students passed. Indicating a pass rate of 19,4% and a withdrawn rate of 0.07%. In 2008, 144 enrolled, 49 (34%) passed and 47 (33%) withdrew. In 2009, 105 Black students enrolled for B.Com Accounting III, 34 (34%) passed and 65 (62%) withdrew from the B.Com Accounting III course. The withdrawn or dropout rate indicates that the amount of Black students not completing the B. Com Accounting degree at final year level was increasing 2007- 5,5%, 2008 – 33% and in 2009 - 62% withdrew from the Accounting III course alone. It is due to the increase in Black students dropping out or withdrawing from the B.Com Accounting III course that this research is hoping to shed light on. The Commerce Department statistics according to the Accounting III lecturer indicate that the subject with the highest failure and withdrawn rate is Accounting III. The voices of the Black students who had withdrawn or decided not to complete their B.Com Accounting Degree are given an opportunity to be heard and through this study they give input.

1.5 Statement of the Problem

Accounting III at the University of Fort Hare's East London campus at the Nkhuhlu Accounting Department is under pressure to produce a greater number of passing Black students at final year level. The above results indicate a rise in the rate at which Black students withdraw or drop out of the Accounting course at final year level to either do a General B.Com degree or terminate their studies.

This research investigates the socio-educational experiences of Black students who have dropped out of Accounting III in 2009. It intends to give students an opportunity to speak, enabling them to state why, they as Black students feel that they are not able to pass Accounting III and thus not become Chartered Accountants. In addition, it aims to create an awareness of the experiences of Accounting III students in the hope that if a bigger, more inclusive study is conducted more understanding would be created. Looking at the statistics (Tables Appendices 1-3) it is clear that there is a need to give Black students an opportunity to give input into what their experiences were that led them to drop-out.

1.6 Purpose of the study

This study investigates the socio-educational experiences of Black B.Com Accounting III students. It focuses on Black students' socio-educational experiences prior to entering the university, their language competencies, their relationship with people in the Accounting environment and what their experiences were of Accounting III in 2009.

1.7 Main Research Question

How did Black dropout students experience their Accounting III programme in 2009?

1.8 Significance of the Study

How students experience subjects has always been at the centre of the debate at universities and in many instances is linked to student failures (Ramsden, 2003). The provision of effective and high quality feedback has been identified as a key element of quality teaching (Hattie, 1987; Hounsell, 1987; Astin, 1991; Black & William, 1998; Ramsden, 2003). Research is always needed, to help students, lecturers and universities in South Africa and other countries understand the challenges of high failure and drop-out rates amongst B.Com Accounting students (HSRC Policy brief, 2008:9).

The study will focus on how these students make sense of their situations so that they may feel valued and not neglected as is often the case with students who drop-out.

1.9 Rationale

South African universities face two major challenges as they move towards a new society eighteen years into democracy. They must become increasingly open so that students from the majority sector make up a much larger proportion of their intake, and they must ensure that they offer education of quality (Walker 2003:8). At UFH, selection policy is designed to broaden access to university. However, the university recognizes that admitting students disadvantaged by apartheid education is in itself

of no virtue, unless they create circumstances conducive to success for a significant proportion of them (Walker 2003:8).

Furthermore, at a conference of the Higher Education Learning and Teaching Association of Southern Africa held in Pretoria in November 2006, the Minister of Education, Mrs. Naledi Pandor called for a critical review of the higher education system in the light of the 50 per cent dropout rate of students (*Business Day* November 28 2006, 3 of 4). This highlights the need for this study. It is an opportunity to give Black B. Com Accounting students a platform to speak about their reasons for dropping out of Accounting III.

As an educator I was co-opted to present a soft skills programme at UFH in 2005. The need arose to understand why in particular at final year level disadvantaged (Black) students dropped out or were unable to pass Accounting III. The inspiration for my request had two sources. The first source of inspiration for the question arose from my intuitive sense as an educator that the difficulties Black students have in fulfilling academic requirements arises as much from emotional and social problems resulting from the transition from secondary to tertiary level education as from unfamiliar academic demands. As Walker (1980) cited in De Groot & Broekman (1999), states the shock is compounded when the transition from high school to university involves contact with a language that is not your mother tongue and with other cultural groups. Financial difficulties add to the challenges faced by students.

Secondly, to combat such difficulties Smithers & Griffen (1986) advise extra support, information and feedback for students. The bridging course in the Bachelor of Accounting Degree (B.Com Accounting) was designed for entrants from disadvantaged backgrounds and was called the Thuthuka programme at UFH. It was designed as an intervention that helps Black students to be integrated into the degree. UFH has in addition to this support its own Centre for Teaching and Learning for student support (UFH Retention Policy, 2009). In spite of this assistance, the dropout rate is increasing. Finally, being a South African from a disadvantaged background I needed to understand why underprivileged Black students cannot cope in mainstream educational systems. It is with this view that I felt the need to investigate the socio-educational experiences of Black students who

dropped out of Accounting III, but most importantly that my research would give students a voice to be heard.

1.10 Definition of Concepts

1.10.1 Education – Lengrand (1970:44) argues that education as a lifelong process, should set into place structures and methods that will assist a person throughout his/her life span with the intention of maintaining continuity of his/her apprenticeship and training. The concept “education” in this study refers to that which is provided to students with the intention of enabling them to cope successfully with the challenges they will have to face in life.

1.10.2 Socio-educational – is the process according to Venter (1979:32) by which the individual becomes able to function according to the expectations of his/her society as well as according to the limits of his /her capabilities in his /her academic studies. “For it to be meaningful it must be interpreted and clearly defined in terms of how people understand, explain and articulate the complexity of stimuli and experiences from the social, physical and academic environment” (Halfacree 1993).

1.10.3 Black people – In this research the term Black refers to South African citizens other than ‘Whites’ and it will be used to refer to the terms ‘Africans’, ‘Coloureds’ and ‘Indians’.

1.10.4 Experience – refers to the knowledge gained through an encounter with the person, object or situation (Evans (1997:22). He refers to experience as the knowledge that adults bring or have been exposed to depending on where they have been. The knowledge that makes them who they are, what they are and where they have been. In this study experiences will refer to meanings and perceptions of Accounting III students who have dropped out in 2009.

1.10.5 Drop-out – Students not completing the Accounting III course they enrolled for at the beginning of the year. They withdraw or are redirected to do B. Com Accounting General degree. Black students, withdrawing will be similar to dropping out of Accounting III.

1.10.6 Retention - The practice of retaining students who enrol for a qualification and stay at a specific institution until completion of their studies for the specified qualification (UFH Retention Policy, 2009:1).

1.10.7 Throughput rate - The computation of how many students in a given group complete their degrees and graduate within the required time, specified for the qualification as well as how many drop out and how many may take longer to complete (Scott *et al*, 2007).

1.11 Delimitations

The study took place during 2010, in South Africa at the University of Fort Hare East London Campus in the Commerce Department. The study focused on three Black Accounting III students at the University of Fort Hare' East London Campus, in the Eastern Cape in South Africa that have dropped out of the Accounting III course in 2009 only. The university was investigated as it offers a B.Com Accounting Degree to Black students. Other universities also offer the Accounting course but they are not part of this study. Likewise, lecturers and tutors of the Accounting course as well as students who are White are not part of the study. The focus of the study is on the socio-educational experiences of three Black students that have dropped out of Accounting III.

1.12 Chapter Outline

Chapter 1: Background of the study, statement of the problem, research questions, purpose of the study, rationale, significance and delimitations.

Chapter 2: Literature Review and Theoretical Framework

Chapter 3: Research Methodology

Chapter 4: Presentation of the research findings with specific literature support

Chapter 5: Summary of findings, conclusions, limitations and recommendations of the study

1.13 Conclusion

Having provided an overview of the research, the context of the study, UFH and the policies that govern the institution together with the statement of the problem supported by statistical data, it is now appropriate to explore the literature in detail. This will be done in Chapter Two.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Introduction

Internationally over the last ten years there has been a growing trend in various countries throughout the world, towards research on student retention as it is regarded as critical in Higher Education Institutions (HEI) all over the world (Berge and Huang, 2004). Research had been conducted in countries like the USA and Canada (Sailes, 1993; Delamont, 2000; Quick and Shipley, 2004) to investigate the reasons for the high dropout rates of Black minority students at Universities and Colleges. The focus in America had always been particularly on underrepresented minorities (mainly Black students) who were previously disadvantaged or marginalised (Lua 2003). High dropout rates of Black students at Universities and other tertiary institutions throughout the world has been a concern to HEI's, and have been researched for many years. The Accountancy Profession is no exception with regard to student retention. As far back as the 1990's, it was noted that the Accounting profession in the USA was facing a major problem, namely to attract students who had both the substantial Accounting knowledge and the strong communication, technical and analytical skills that are required in the increasing complex Accounting environment (Steenkamp, 2009:83).

South Africa is in the process of transformation, as evidence by the government's affirmative action policy (Mbeki, 2007), aimed at bringing the demographics in the workplace in line with the demographics of the country as a whole. South African Universities, and their Accounting Departments are also part of this process. However, owing to a general lack of Black and Coloured Chartered Accountants (CAs), Accounting Departments are finding it difficult to attain the correct demographic profile (Steenkamp, 2009:82).

This chapter will look at some of the other research and literature available regarding reasons for high dropout rates of Black students from Universities and other Higher Education Institutions both worldwide and in South Africa. In addition, it will focus on

the Accountancy profession and the challenges faced by undergraduate students that caused them to drop out.

In order to achieve the aims in this research as stated in the research question, a theoretical framework and based on retention was used to underpin the research. This leads to the discussion of the theoretical framework together with the Theory on Social Constructivism that contributes to the depth of understanding of the experiences of the Black students who have dropped out and on which this study is based.

2.2 Theoretical Framework

2.2.1 Spady's Sociological Theory

Spady was one of the first researchers to propose a widely recognized theory on student retention in 1970 (Spady, 1970:77). The basic assumption of this theory is that students' drop-out is best explained by a process involving interaction between the individual and the university environment. In this interaction, the student's attributes such as attitudes, skills and interest are exposed to influences, expectations and demands of the university. The results of this interaction will determine whether the student will be assimilated into the academic and social system of the university and subsequently whether the student will be retained in the university. Linked to this process are variables that promote academic and social integration of students in higher education. These variables are family background, academic potential, normative congruence, grade performance, intellectual development and peer support. All these variables are further linked to two other variables, namely satisfaction with the university environment and institutional commitment (Spady, 1970:77)

2.2.2 Tinto's Integration theory

According to literature studies done by authors such as Swail (2006:1), Draper (2005:2) and McCubbin (2003:20) Tinto's theory of social and academic integration is the most referred to in the areas of student retention. In 1975 Tinto drew upon the work of Spady (1970). He asserts that dropout occurs because students are

insufficiently integrated into different aspects of the university. Tinto further contends that dropout could occur through lack of integration in either the academic or social systems of the university (Tinto, 1975:92). Tinto revised the theory in 1987 by including three stages of moving from one community to the other. The first stage, 'Separation' refers to the student's parting with one group to join another one. During the second stage, that is 'Transition', students deal with the stresses of coping with a new, unfamiliar environment. In the last stage of 'Incorporation' students become competent in being members of the new environment (McClanahan 2004:3; Swail, Redd and Perna 2003:46). A further revision in 1993 added other variables affecting the social and academic integration of students into the university; these variables being adjustment, difficulty, isolation, finances, learning and external obligations or commitments of the students in the university (Tinto, 1993:45). Tinto further revised the integration theory in 1997 by focusing on the classroom experience. From this perspective, Tinto asserts that the interaction process that takes place in the classroom determines the social and academic integration of students (Tinto 1997:1 of 4). Bennett (2003:127) elaborates on the two aspects of Tinto's model. The first aspect, academic integration, includes factors such as: academic performance of students, intellectual development and whether the student believes that lecturers are personally committed to teaching and helping students. Social integration in turn, includes factors such as the students' self-esteem and the quality of his/her relationship with fellow students and lecturers. A further elucidation of Tinto's model by Berge and Huang (2004:8), McCubbin (2003:2) and Seidman (1996:2) shows that students' pre-entry college attributes such as family background, academic ability, race, sex and prior schooling will determine their academic and social integration into the university environment, and subsequently their academic performance.

2.2.3 Bean's Psychological Theory

In 1980 Bean (1980:158) developed the psychological theory of student retention by asserting that the background characteristics of students must be taken into consideration in order to understand their integration into a new university environment. According to this theory Bean (1980:183) further contends that the intentions of students to persist are influenced by their attitudes and behaviours. These attitudes and behaviours might affect the degree to which the student is

satisfied with the institution. The level of satisfaction might increase the level of commitment to the institution. In 1985, Bean and Metzner developed a theory on non-traditional students (1985:2). These are students mostly affected by the external environment variables such as family responsibilities and finances. In 1995, Eaton and Bean (1995:615) added 'coping behaviour' as a variable to this theory, stating that students' ability to adapt to the university environment reflects their ability to cope, which is related to previous coping skills in other environments.

It appears from the above that factors affecting the academic performance of students are complex and multidimensional. Two common features appearing in the retention theories discussed are the academic and social integration of students at university. All three theories concur that pre-college attributes and characteristics, family background and prior schooling play a role in the retention of students. The other common beliefs of these theorists are that peer support, academic performance, the students' level of satisfaction with the institution and commitment of both the students and the institution might play a role in retention. Although these three theories seem to provide a comprehensive understanding of student retention, they fail to fully address the complex realities of non-traditional students. In defining the non-traditional student, Bean and Metzner (1985) admit that, due to the dissimilarity of the characteristics of non-traditional students, it is difficult to develop a typical profile of these students. According to McDaniel and Graham (2001: 1) this difficulty, as well as the lack of a general all-purpose retention model, compels institutions to develop their own models.

The term 'non-traditional students' refers to mostly Black students from disadvantaged background. The integration of these students into the social and academic environment of a HEI is even more complex than in the case of traditional students (Jama *et al*, 2008:997). They state that a lack of finance, for example, is critical for non-traditional students because they often cannot even provide for basic needs such as food, let alone accommodation, fees and books. In addition, some non-traditional students come from families who are not educated and thus have no experience of supporting a child enrolled for higher education (Jama *et al*, 2008:998). Under circumstances such as these, their social and academic integration into the university becomes difficult. Another limitation of the theories is that they do not

address the effect of language on the academic performance of non-traditional students. Language affects non-traditional students, as most of them have to study in English as a second language. Although English has been a medium of instruction in South African schools for many years, non-traditional students have not fully acquired and grasped the skills of listening, speaking, reading and writing which are important areas of language competence (Ayliff and Wang, 2006:392). In addition, lecturers generally assume that students are familiar with the academic practices of planning, drafting, note taking and reading. When lecturers ask questions or give assignments and tasks using terms not fully understood non-traditional students often provide incorrect answers (Hutchings 2005:718). All these elements need to be considered when attempts are made to better understand Black students' experiences and reasons why they drop out of their Accounting III course. The retention theory for non-traditional students developed by Jama, Mapasela and Beylefeld (2008:999) will be looked at in this qualitative study that will describe and analyse the experiences of non-traditional (Black) students regarding how they feel about Accounting III, and what they think led to them dropping out.

2.2.4 Retention Theory for Non-traditional (Black) Students: Circles of Progression

Figure 2 portrays the proposed Retention theory for non-traditional students (circles of progression) Jama et al, (2008). The circles depicted show the progression of a Black (non-traditional) student from one stage of academic life to the other.

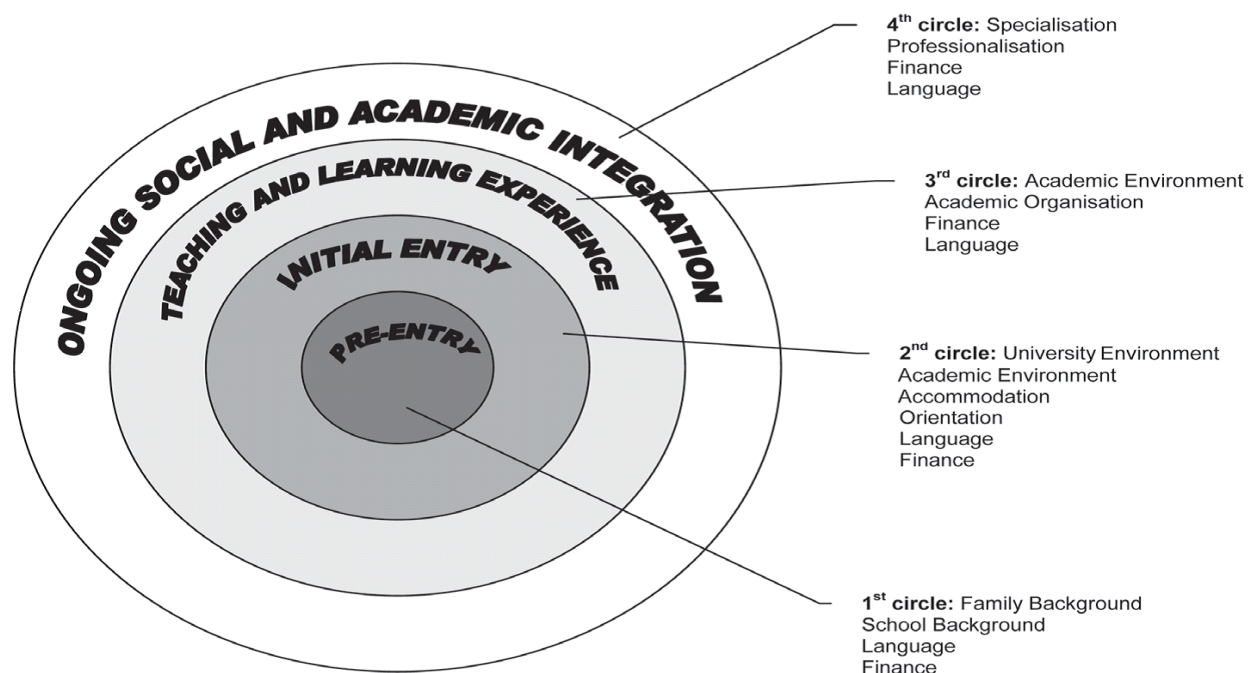


Figure 2: Retention theory for non-traditional students (Circles of progression)
Jama, Mapasela and Beylefeld (2008)

The theoretical framework of the retention theory for non-traditional students: circles of progression will be used to underpin the study that focuses on Black Accounting III students that drop out of the Accounting programme in 2009.

2.2.4.1 First Circle: Pre-entry

According to Figure 2, a non-traditional student begins the path of academic life in the pre-entry circle. In this small circle, some non-traditional students find themselves within a family background without or with limited resources and support to help them with the integration into the second circle. Furthermore, the school background has often not equipped the student with the necessary skills to help with the academic integration into university life (Berge and Huang, 2004:10). Presently the main concern in the school system is to produce good matriculation results without proper development of the skills needed for academic success, such as language proficiency. In most cases, non-traditional students study English as a subject and most of the other subjects in English, even though they lack basic competence in reading, writing, listening and speaking in English (Ayliff and Wang, 2006:392).

The compounded financial difficulties of non-traditional students often begin in the first circle because they and their families lack knowledge about financial schemes and how to access these schemes. In some cases, the student and the family do not even realize that this phase will have financial implications for them (Johnstone, 2004:12). In certain instances, some of these students have been exempted from paying school fees and they believe the same will happen in the university. Generally, towards the end of this phase, students are highly motivated, especially so when they receive their matriculation results and realize that they have access to the next circle of their academic life (Johnstone, 2004:12).

2.2.4.2 Second Circle: Initial entry

Movement into the second circle is a critical phase referred to as initial entry into the social and academic life of the university. Social integration entails a new environment in a big city and campus with new people from different backgrounds and cultures. Some students, who are from small schools in rural areas, have never been exposed to a culture different from their own (Toni, 2002:8). Although universities have orientation programmes for the social and academic integration for all new students, the activities in these programmes are often very hurried and students are bombarded with a lot of information which they are expected to assimilate. Students are often overwhelmed by this type of exposure (Swail, 2006:3). In most cases, students who can afford to make use of university accommodation attend these programmes.

Commuting students, on the other hand, often miss these programmes. Furthermore, the quality of these programmes leaves much to be desired (Cuseo, 2003:5). The main findings of a study conducted at the University of the Free State to evaluate the first-year orientation programme indicate that the programme had limited impact on the preparation of students for higher education. Another important finding of the study was that only 18 per cent of students attended activities of the programme (Strydom, 2007:3). It is in this circle that the financial problems of the students begin to take their toll when students realise that they need to obtain financial aid. Even if the students have secured financial aid in the form of loans or bursaries, problems arise because some loans are usually not enough to cover the total costs of the university and some bursaries are paid out late (Bukula, 2004:2). At

times, the compounded financial difficulties are so severe that these students do not have accommodation, food and decent clothes.

Another complicating factor for non-traditional students is that some of them have never been separated from their families and thus have never been independent. This separation can lead to feelings of anxiety and frustration. It is also at this stage that students need to make new friends. If they fail to do so, feelings of alienation set in (Strachan, 2001:3). Besides the realities of social integration that characterise the initial entry, students now begin to be integrated into the academic environment. Here they are introduced to the academic organisation, structures and language of the university (Clift, 2003:10). Once again, this orientation is done in a very hurried manner and students are expected to grasp lots of information, which they will be expected to apply in the next bigger circle of teaching and learning, where the real business of university begins (Swail, 2006:3).

2.2.4.3 Third Circle: Teaching and Learning Experience

The movement of any student into the next circle ushers in the realities of academic life. The realities of this new environment mean that students are introduced to their specific learning programmes. It is in this circle that students begin to learn about, inter alia, new methods of teaching, rules and regulations and assessment methods (Toni, 2002:19). Furthermore, students have to get acquainted with big and different classroom arrangements, lecturers and classmates from different cultures and study materials which are arranged in different formats for every subject. Besides having to grasp subject-specific concepts, students have to learn the new language of teaching and learning such as a 'semester', a 'module', 'module mark', 'semester mark', 'formative assessment' and 'summative assessment'.

If the financial problems of a student were not resolved during the previous circle, the teaching and learning environment continues to generate problems such as lack of study material. Likewise, because of financial problems, commuting students might miss classes and/or might not be able to attend early or late classes (Bennet, 2003:126). Some commuting students stay so far from the campus that when they arrive at home they are too tired to study. Besides missing classes and living far, commuting non-traditional students stay in homes where the family circumstances

do not allow the student time, space and the support to study because the family itself does not understand the academic world (Clift 2003:5). The effects of problems encountered in this circle include demotivation, loss of self-esteem, lack of confidence and subsequently poor academic performance (Strahan, 2001:3). Poor academic performance, in turn, is a vital factor determining movement into the greater and last circle of academic integration.

2.2.4.4 Fourth Circle: Ongoing Social and Academic Integration

In most cases the last circle, where students begin to specialise within a specific learning programme, is usually the last stage of academic integration. It is in this stage that students are prepared for their roles as professionals or specialists in a particular field. They are expected to apply the theoretical skills they learned in the previous circle in order to acquire professional or special skills. As in the previous circle, students are further introduced to a new academic language, a new academic environment and they are expected to apply higher-order critical thinking skills (Lau 2003:5). Although students are about to complete their studies at this stage, they still need financial support. The finances needed at this stage might be specifically for equipment and travelling to different areas for putting professional or special skills into practice. Lack of equipment and transport might thus adversely affect the academic performance of students, even at this late stage of their academic life (Jama, *et al.*, 2008).

Although academic integration is more important at this stage, social integration is still needed as students still depend on the support of their peers to adjust in this academic environment. Besides peer support, students also need good role models in their particular academic disciplines (Jama,*et al.*,2008). If students do not have the support from peers and role models, they might feel isolated (Martinez 2003:17). Similar to the situation in previous circles, all the problems faced by the students in this circle might lead to poor academic performance, and thus failure or dropout.

From the retention theories discussed above, it is clear that retention is not due to an isolated factor but it is a result of a whole range of interrelated factors and therefore there is no one single explanation and solution to student attrition (Jama *et al.*, 2008:1000).

Based on the literature, generalisations about student retention can be misleading because each student, each country and each institution is unique. Retention issues can further be complicated by a particular student population in a specific country. Although other countries have non-traditional students as well, generalisations cannot be made. South Africa (SA), for instance, cannot be compared to other countries because of its previous political history, its uneven schooling system and the different social backgrounds of the various population groups. What is more, issues related to retention in the different higher education institutions will not be precisely the same because of the different educational systems that existed before political transformation started in 1994 (Jama *et al.* 2008:1001).

One aspect highlighted in the above theoretical framework was language, as it was part of every circle in this framework. In order to understand this phenomenon we need to look at the epistemology, or philosophy of social constructivism, which will be explained in greater detail below.

2.3 Epistemology of Social Constructivism

The term 'epistemology', comes from the Greek word *episteme* which means knowledge. Thus epistemology is the philosophy of knowledge (Henning, Van Rensburg and Smit, 2004:5). The underlying philosophy of knowledge that is related to this research is that of social constructivism. Different interpretations of constructivism have arisen. There are those who believe that the individual alone constructs meaning. This is often referred to as Individual or Psychological Constructivism in reference to Piaget. Others such as Vygotsky argued that individuals in a social situation construct meaning (Vygotsky, 1978). This is referred to as Social Constructivism, which stems from Marxist theory and was developed by Vygotsky, a Russian psychologist, who worked with Piaget and challenged many of his views. It offers a view that helps us to understand the social construction of knowledge, which was important in this research as it looked at the experiences of the students who dropped out of the course, and thus their understanding or construction of the situation, as it occurred within a social context. Furthermore, constructivist theory suggests that all humans are continually engaged in the

construction and reconstruction of meaning and this activity involves formal, experiential, intuitive and creative knowledge (Engelbrecht and Green, 2001:7).

Vygotsky also believed that meanings themselves could not be separated from their social context, as they are social constructions, which are built up and passed on in the interactions between people. Some meanings are common across different social contexts, while others are more specific to a particular context. Meaning is dynamically developing and changing all the time as people learn, grow and interact with others. Thus the process of cognitive development is seen as taking place through the process of social interaction (Donald, Lazarus and Lolwana, 2002). This is the view upon which the language component of this research was based.

In addition, by interviewing and interacting with participants, the researcher attempted to understand the meaning they had made and developed around dropping out of Accounting III at the University of Fort Hare in 2009. Bearing in mind that the theoretical basis of this research is Jama *et al*'s, (2008:1001) theoretical perspective above and the constructivist theory, the following literature review is presented in a manner that is congruent with these theories.

2.4 Challenges in Higher Educational Institutions faced by Black Students

Research conducted at Indiana University, a large, predominantly white Midwestern University in the United States found that there was a very high attrition rate (almost 60%) amongst African American students at the time. Data revealed four factors that contributed to Black student attrition, namely academic failure, financial problems, social environment and full-time employment. These factors were attributed to poverty, lack of financial and other resources, such as books and adult role models during childhood and later on. Also, low levels of parent education resulted in the need for many students to begin working in early childhood, to support themselves and their families (Sailes, 1993:179).

Lindow's research (2006:44) looked at why so many Black students are dropping out of South African Universities. She found that financial and cultural challenges were two of the main difficulties faced by Black South African University students, and

which led them to drop out. Attempting to reverse the effects of generations of racial discrimination under apartheid, the country has invested heavily over the past years to bring Higher Education within the reach of even the most deeply impoverished Black students who perform well in school. She found that Black student enrolment figures at Higher Education institutions in South Africa grew by 80% between 1993 and 1999 alone, and continued to rise sharply.

Matala (2005:1) confirms that Higher Educational Institutions throughout South Africa have seen many Black students move into tertiary institutions where they experience a number of problems that affect their academic achievement. In South Africa, there is an assumption that learners who achieved an above-average performance in their school matriculation examination will be capable of success at university (Fraser and Killen, 2003). However, Matala (2005:2) identified barriers to academic achievement such as: financial problems, language difficulties, poor time management, problematic social relationships, personal and psychological problems, lack of accommodation and an inability to communicate with lecturers. These all affected the student drop-out rate irrespective of the performance at school. He also stated that more rural students experienced barriers to learning than urban students. Furthermore, Letseka and Breier (2008) in their research has emphasised the effect of poverty, lack of financial resources and the poor preparation provided by the general education system had on students' ability to master skills needed for Higher Education success. They state that these factors persist in the South African Higher Education system. We will now look at how these issues above contribute to students dropping out of universities.

2.4.1 Family Background

There is well-established literature regarding the impact of family background on schooling outcomes according to a number of writers (Lam 1999:103; Van der Berg, Louw and Yu 2005 and Van der Berg 2008:869). There are two factors identified by Van der Berg (2008) that can affect family background these were the children's parents level of education and family's personal household income. These are often grouped together to indicate a students' socio-economic statuses (SES). South

Africa due to its 'apartheid policy' before 1994 caused many disparities to occur, members of race groups who were not white were at a disadvantage in terms of schooling. Fiske and Ladd (2004) speak of the apartheid legacy that was designed to suppress Africans to the lowest level of labour. This directly impacted on students at school level leading to them repeating or dropping out. Acquiring extra finances leads to better domestic support for learning parents being able to afford school fees at Model C or private schools, in addition children could attend better resourced schools in other suburbs because parents would be in a position to pay for transport and extra classes or additional material (Van der Berg, Louw and Yu, 2005). Case and Deaton (1999:1049) as well as Van der Berg (2008:854) indicate that increase domestic finances contributes to children obtaining better educational opportunities, this is particularly true in Black family households. This is consistent with Gormly and Swinnerton (2003) as cited in Van der Berg, Louw and Yu (2005)'s findings that financial difficulties amongst poor Black people influence 95 percent of the South African population. The inequalities are further highlighted by Van der Berg (2008). More than a decade after South Africa's political transition stated that despite massive resource shifts to Black schools overall matriculation results did not improve in the post-apartheid period. Instead the legacy of apartheid education, where Black school are racially segregated and under-resourced still exists in schools. This educational inequality directly lead to large earning inequalities as Van der Berg's research identified fees as a predictor of improved pass rates and that the major cause of concern lies with quality education and in particular with skilled teachers.

Measuring the part of parents' education in children's schooling achievement is to some extent more complicated as better earning parents may view education more important in order to ensure their children's financial success. They would therefore devote more time, money and other resources to their children's schooling, proving that a better socio economic status (SES) can influence children's academic performance (Van der Berg, Louw and Yu, 2005). Furthermore, there would exist in financially stable households an expectation to put support structures in place to aid their children if the children are experiencing difficulties in school, for example if a child has a maths problem they would enrol him or her in an afterschool Master Maths course to assist them (Behrman, Foster, Rosenzweig and Vashishtha, 1999:691). Lastly, well-educated parents may openly influence the value of

schooling that their children receive due to them being abreast of the latest educational trends that could assist their children as well as them being actively involved at school, for example serving on governance structures at school (Van der Berg, 2008).

Case and Deaton (1999:1050) discovered encouraging influences of parents' education on the educational achievement of their children with regard to both Black and White children. According to their findings, a child living with the family where a secondary education qualification achievement has been obtained would acquire one third of the grade that the parent has achieved compared to a child living with a parent that has only completed a primary school education. Thomas, as cited in Case and Deaton (1999) draws the same conclusions in Black and Indian children's educational accomplishments. However, they conclude that in White and Coloured children the percentage is smaller. The socio- economic status (SES) of families therefore can be seen as impacting on the education of children both in Basic and Higher Education.

Letseka, Cosser, Breier and Visser (2010) affirm that student enrolment is on the increase. However, student graduation compared to enrolment is not. In a quantitative study conducted by Letseka *et al* (2010) on poverty, race and student achievement in seven Higher Education institutions on 34 548 students, 20 353 non-completers were targeted and 3 328 responded. Of these 70% of non-completers, compared with 56% of graduates were from the low socio-economic group while 12% of non-completers and 21% of graduates were from the high socio-economic group. This statistical data indicated that the students who dropped out, or (as termed in Letseka *et al*, 2010:31) did not complete (non-completers) were in the majority. The University Of Fort Hare was among the participating institutions in this study. Trends in the study indicated that the predominant reason for students dropping out of the seven universities were due to financial difficulties and not because of academic deficiencies. According to the study lack of finances and parents being the major source of funding despite students having accessed government funding impacted on student drop-out rates. We can therefore deduce that the living expenses of students at universities are not purely based on academic fees. The less affluent students are dependent on their families for clothes, transport,

food and more, bursaries or loans that the universities and the Department of Higher Education award are not sufficient to fulfil this need. These circumstances, contributes to the student with low SES's ability to perform. Furthermore, it was found that, graduates from the seven universities were more likely to be White students from financially stable backgrounds. (Letseka *et al.*, 2010:31). This indicates that Black students from poor backgrounds when compared to their White counterparts are at a disadvantage. For a better understanding, of the socio economic experiences of students' former schooling will be focused on next.

2.4.2 Prior Schooling

According to Seroto (2004:200), the education of people in rural areas who were predominantly Black were badly influenced by the apartheid government that implemented policy to keep Black people submissive and illiterate. Approximately 11, 3 million people (29% of the population) in these rural settlements had no formal education.

Illiteracy was further perpetuated in rural areas as uneven distribution of education finances continued well past the post-apartheid era. This caused rural schools to struggle more as they could not maintain the infrastructure nor upgrade in order to keep up with technological advancements. Living in a democratic society with good legislative policies in place, the realisation that these policies were not thought through and that the educational policies since 1994 were not very effective especially with regard to the rural context. Today, the current Basic Education Minister Angie Motshekga has once again revised the education system hoping to accommodate this deficiency in order to stem the difficulties experienced by schools. From the Department of Finance Education takes up the largest share of government spending in the financial year 2009/2010 it emerged that nearly their entire budget was spent on salaries (Budget Speech, 2010).

Professor Jonathan Jansen, a critic of OBE in South Africa, has continuously argued that Outcomes-Based Education “needs highly qualified and theoretically sophisticated, imaginative teachers. Without them the new curriculum will be applied in a mechanical way which would be the old system in disguise” (Jansen, 1997:1). He states that the new curriculum is too complex for the average teacher in a rural

school to implement and the terminology used is far too complex and requires an excessive amount of administrative duties foreign to rural teachers. So, instead of the curriculum assisting the teachers it is compounding their already cumbersome burdens. This causes the rural schools to fall behind when compared to their urban counterparts. Competent staff and parents who can afford to send their children to better schools do so leaving the rural schools drained and the gulf between the advantaged and the disadvantaged schools are widened.

Perhaps Jansen's greatest criticism, is indeed that the transformation processes did not take into consideration how the policies would affect the rural situation. Rural teachers require far more assistance when it comes to their professional development. If this situation is not resolved or adequate support is provided to the rural schools the curriculum reform process could be seriously compromised. (Jansen, 1997:1). This could negatively impact on student performance at university, thereby causing students from these schools who enter universities to be under-prepared when faced with high-order thinking and reasoning skills. The scarcity of competent teachers must be seen as a deterrent to the improvement of service delivery and a hindrance to economic growth. Van der Berg (2008:877) points out that improving Black education is crucial to improving the racial earnings gap in South Africa.

Similarly, the socio-economic status (SES) as termed by Letseka *et al* (2010) and schooling situation possibly will establish the right of entry to Higher Education Institutions, in particular within South Africa due to students lack of exposure to higher order contexts, contact with positive role models, critical thinking skills needed by their teachers assist in developing students abilities. As Ekvale, (1996) contends, exposure to either mainly African or mainly non-African teachers may inhibit the stimulation of creative thinking. Keeping this in mind students socio-economic status and the level of their parents educations were considered as elements that prevented them from obtaining assistance and higher order of critical skills in order to be successful at Higher Educational Institutions. Their school environment in particular their schools whether they were urban or rural schools must be considered when looking at the dropout rates of university students. Kaleefa (cited in Mpofu, Yamko, Ogali, Mashego and Kaleefa, 2006:474) indicates that the value of education

influences students' deviating thoughts. These issues can cause students to be hindered from performing at Higher Educational Institutions.

Huge families places strain on accessibility of resources, this limits student support and can impact negatively on student achievement as they would be unable to be motivated due to financial constraints, however being surrounded by brothers and sisters could assist with higher thinking skills as these would be passed down from brother to sister. Hutchings, (2005) affirms the importance of parental support in the development of the cognitive skills in the growing phase of the child. Literature in this study indicated that family background and prior schooling were challenges that prevented students from being able to develop higher critical order of skills in order to be successful at university. Language competency too was perceived as crucial to student retention.

2.4.3 Language

The language problem at tertiary level, more specifically the problems facing students taught in an additional (that is, a second or third) language is not a unique South African problem (Cummins and Swain 1986:225). Commenting on the Australian situation, Vicki Feast and her colleagues point out that 'although many students at tertiary level are able to access the norms of their particular discipline through a process of socialization with very little explicit teaching, many are not. They, like many non-native speakers learning to produce academic texts for the first time, may need explicit teaching . . .' (Feast, Kokkinn, Medlin and Frangiose, 1999:5). This type of teaching is not always available to students in their different dispensations of study therefore overcoming language difficulties can be challenging.

2.4.3.1 South African Language Policy

The 2003 language policy specified English as the medium of instruction. An adequate grasp of English was regarded as important for learners' future upward mobility, because English is the accepted leading language of commerce and industry in South Africa. The policy advised that all learners, but especially those at first year level, should receive support to cope with the academic demands of their

studies. Multilingualism (e.g., the development of multilingual glossaries of new core concepts in the disciplines) was also advocated as a means of helping learners from diverse language backgrounds access the disciplinary knowledge base (Mwamwenda, 1995:112).

Literacy, defined as a person's "ability to read and write, to identify, understand, interpret, create, communicate, compute and use printed and written materials associated with varying contexts" (Mwamwenda, 1995:112), is recognised as an additional aspect of concern in the encouragement and/or difficulty of creative thinking because illiteracy restricts access to Higher Education. Literacy usually brings improved work opportunities, increased income and a better socio-economic situation (Van der Berg, 2008). Second language students often struggle with English as the medium of instruction due to poor literacy abilities and differences in language. This situation is not unique to the South African environment, but is common across the world as noted in a SACMEQ 2009 document (cited in Smith 2010) entitled Visualization of Research Results on the quality of Education.

2.4.3.2 Differences in Language

Goddard (2009:297) states that if students' English marks are good then it can be assumed that they can manage most things. "The reason being why so many English speaking ones can't do maths is that they can't understand maths well. Give them a calculator and they're very good. Give them a complex word sum and they're lost," a professor of Mathematics at NNMU stated (Goddard, 2009:296). It would appear that first and second language speakers struggled with conceptual skills which related as much to language as it did to the subject being taught. It is by now a 'worn out creed' that the teaching of language and literature at school is also the teaching of thinking, arguing and composition. Without these ability students flounder because without the words with which to argue the student, no matter how adept, will struggle in any discipline that requires discursive engagement (Goddard, 2009:298).

Two reasons are stated: firstly the lack of teachers of English in schools means that the vast majority of matriculants are leaving school with an inadequate grounding in the subject. The Eastern Cape has only recently (2009) revised its literature syllabus adversely affecting students' critical thinking and high order skills. Skill inadequacies

are however not unique to the Eastern Cape Province as Annual the National Assessment (2010), SACMEQ II 2010, TIMMS and PEARLS assessment findings quoted from EdQual Working Paper No 24 (Smith, 2010) point to systemic inadequacies in South Africa's schooling system. The research pointed out that learner's failure to develop the necessary competencies in literacy, numeracy and knowledge of science at Grade 6 levels equates the proficiency of a Grade 3 learner in African countries. Students' under-preparedness leads directly to their inability to cope at university; this inadequacy was highlighted by Nyamapfene and Letseka as far back as 1995. Slonimsky and Shalem (2006:46) looked at making the curricula more responsive to the needs of under-prepared students; they advocate that academic practices should promote conscious reflection on that which is known. This would include dealing with the complexity involved in learning through text-based reality. This inability to interpret difficult contexts and make inferences particular affects Accounting students as they require a more advanced mathematical ability in order to achieve success in their degree (Ward, Wilson and Ward, 1994: 269).

2.4.3.3 Language Difficulties amongst Accounting Students

A study conducted by Ward *et al*, (1994:267-272) among Black students enrolled for Accounting I and II at a predominantly Black university and a pre-dominantly white university found a pronounced relationship between Black students' vocabulary skills and their achievement in accounting. Effective communication and interpretation of information often determines success in the business community. If students cannot master the working vocabulary of business it may adversely affect their progress in Accounting classes. Often, many Black students have not even had minimal opportunities for exposure to the most basic business or economic experiences.

Memani (1994:25) emphasised the fact that one should remember that for most Black people English is not their first, or even their second, language. She suggested an incorporation of a course in communication skills into the training of Black accountants who need help in this area. So that it can enhance self-confidence and more fluent expression.

However, in a study conducted among Black accountants in the USA by Birkett and Prather-Stewart (1995:159) it was found that 'other' activities, such as on-the-job

training, were significantly more helpful in developing students' communication skills and attributes than the classroom. The authors concluded that communication and interpersonal skills are practised when students participate in professional organisations (such as conducting seminars and talking to professionals at receptions and dinners) and develop a network of professional relationships. According to the National Association of Black Accountants' (NABA) in the USA student-chapter activities were perceived as being just as useful as the classroom in developing students' leadership and interpersonal skills (Birkett and Prather-Stewart 1995:170).

Memani (1994:26-27) questioned the commitment and motivation of auditing firms when employing Blacks and establishing training programmes for them. She felt that in some cases the firms appeared to be more concerned with strategically positioning their firm in the market as the profession moves towards the transition period, and with winning goodwill from Blacks, than with properly training and developing them.

2.4.3.4 Language and Content

Language competence and proficiency are central to educational success (Owens, 2004; Hoff, 2005). This can be interpreted as a more involved understanding of language; it would require a much higher level of language not only a conversational ability. According to Hoff, (2005) language for academic use would need the students to understand how it is used within a classroom or lecture situation. This would require students to have a complete understanding of the lecturers terminology, method of instruction and written notes. As stated by Cummins, (2000) the academic use of language would include both the spoken and written language. This can only be developed through regularly exposing the students to formal education. Lecturers mediate this ability by using correct teaching strategies, hereby focussing on language development that is linked to their teaching methods. If this is not achieved students would not be able to assimilate language and therefore they would not understand what is being taught in a classroom situation as language can become cumbersome to the student. Language communication would include facial expression, gestures, voice pitch in order for students to fully understand what is being taught (Cummins, 2000).

In South Africa, as in many other countries where English is not the mother tongue, English can be challenging when used within an academic context. What is unique to the South African context is its political background of repression, which caused English to be instilled as a second language (De Klerk, 2002; Braam, 2004). This had led to the belief that this repression has significantly contributed to the language incompetency experienced by students in academic subjects as there was great discrepancies between English taught as a first language compared to English taught as a second language (Morrow, Jordaan & Fridjohn, 2005:165). There is also general concern regarding the literacy levels and educational attainment of learners in South African schools (Lewis, 2004:37) and since reading and writing are language based activities (Bashir, Conte & Heerden, 1998:4), the logical assumption is that many learners may not have achieved the language competence required for academic purposes. Internationally, as well as in South Africa there is a very strong tendency and trends have indicated that students develop much better higher order thinking skills when they are taught in their mother tongue or alternatively that are bilingually educated (Lewis, 2004:37).

2.4.3.5 Contextual factors in Developing Creative Thinking Abilities

Mwamwenda, (1995: 109) argues that creative thinking is stifled within academic subjects due to creative thinking not being encouraged. Lecturing within university is still mainly conducted through transmission, where the lecturer dictates notes and the students passively receive the data, this prevents students from fully understanding concepts that require higher order thinking. In addition studies have indicated that creative thinking is partly inherited, therefore the child's surroundings contribute to his or her ability to develop high order critical skills necessary for later years (Mwamwenda, 1995:109).

Contextual factors may lead to students not being able to develop their creative thinking ability at university. Jones cited in Mwamwenda, (1995:109) gives various attributes that can inhibit creative thinking such as "self-image problems, strong desire to conform to pre-existing patterns, being rigidly custom-bound, resistance to using imagination, inability to tolerate uncertainty, difficulty seeing a problem from different viewpoints and inability to see a variety of possibilities". Mwanwenda (1995:110) expands this suggestion by stating that in addition to the student

experiencing difficulties “a lack of creative role-models, mediators and mentors, culture, habit, isolation, intellectual inability, illiteracy or low literacy, lack of explicit attention to productive thinking at school and tertiary level or even inhibition of creative thinking during teacher training or at schools” could further stifle and add to the students creative challenges (Mwamwenda, 1995:110).

Cultural differences can also add to the student’s academic challenges as people grow up surrounded by different circumstances that form their behavioural habits. This lead to people depending upon their own cultural understanding of how to create meaning in order to make sense of their academic circumstances. People therefore have a specific way of solving different problems never venturing into a new approach. Conformity in this regard, to a different technique could be difficult when they reach Higher Educational Institutions. Different approaches to creating knowledge may also lead to the different thinking strategies to solve the same problem which could enhance the students and lecturers understanding and approach to knowledge creation. In this regard Lassiter (1999:4) states that he believes that “the African culture has a unique character and cognitive processes which are uncritical, uni-linear and lack initiative”. This, according to Nyasani, (in Lassiter, 1999:4) has been “extremely negative for Africa, especially in terms of the African individual’s creativity and ability to innovate”. However, if academic institutions acknowledges and attempt to understand the African culture more meaning could be created in that students would be allowed to explore the variations in approaches to meaning, they would not feel excluded or isolated due to their culture being misunderstood.

South African is a democratic country and as stated above there exist a link between culture and the development of creative thinking skills. Nisbett, Peng, Choi and Norezayan, (2001:293) are of the opinion that individuals brought up in a society that focus on “personal freedom, choice, criticism, debate, curiosity and diversity” will develop creative abilities and higher order critical thinking skills.

Innovative and creative thinking could therefore be perceived as thinking that is individualistic meaning thinking created as by a single person and not achieved this is perceived as the individual or Psychological Constructivism in reference to Piaget. However like the principle of *Ubuntu*, the belief that a person is a person because of

other people, Vygotsky, argued that individuals in a social situation construct meaning. Therefore the practice of *Ubuntu* would ensure that higher order thinking individuals assist lower order thinking individuals with construction and reconstruction of meaning in a social context. This within the African culture would ensure that creative thinking ability is practiced (Owens, 2004).

As argument by Boughey (2008:192) problems relating to teaching and learning should not only be seen from an individualistic point of view, but also from the context in which it occurs and is supported. This indicates that, instead of seeing students as poor with regard to their ability to think creatively, their social circumstances must be acknowledged and nurtured in order to develop their creative thinking abilities. Boughey (2008:192) affirms that it is possible to develop at Higher Educational Institutions students creative thinking skills.

2.5 Lecturers and Accounting

South African Accounting education is mainly dominated by the traditional teacher-centred approach. In this approach learners attend classes as passive observers and recipients of what they are taught (West and Saunders, 2006:721). Their experiences were that the lecture method dictates the classroom proceedings with the facilitator explaining the Accounting concepts, doing examples and exercises from the prescribed textbook, followed by homework at the end of the lesson. In the following lesson the homework answers are written on the board or placed on the overhead projector with the learners writing down all the answers and, in many cases, without being provided an opportunity to give input that will enhance the skills that they need in an Accounting career. In general, the workplace requires people who are problem solvers and team players, who are familiar with the latest developments in technology, who are creative and good communicators, and who can adapt well to change (Pretorius, 1998: viii). These requirements are also confirmed and extended by Green, Calderon, Gabbin and Habbegger (1999:79), namely that Accounting education should prepare learners for careers by developing the following skills such as technical skills, communication skills, team work and interpersonal skills, decision-making and problem-solving skills, technology skills and critical thinking skills.

There is currently a trend in Accounting education to shift from the existing traditional teacher-centred approach to a learner-centred approach (West and Saunders, 2006:719). Educators are being challenged to shift their focus from what they teach to what learners should learn.

2.6 Tutorial Programmes

Peer tutoring is one of the alternatives to traditional lecture-mode transmission currently being explored in many contexts, mostly as an adjunct to more traditional modes of teaching (Goodlad, 1995), or in some instances, as an alternative. It is acknowledged that peer tutoring initiatives form one of the major strands of research actively being pursued in the 90's within the field of group and interactive learning (Foot, Howe, Anderson, Tolmie and Warden, 1994). However, research at the University of South Africa (Visser and Hall, 2006:1) found that students who attend tutorials do not necessarily have a better chance of succeeding than students who do not. Therefore, according to literature, we can assume that tutorial programmes are not a guaranteed support structure. Tutorials are therefore instituted to assist students with challenges in subjects and allow them a more interactive, co-operative environment to foster learning.

2.7 The Chartered Accountancy Profession

Accounting can be defined as the generic term for the activities carried out by accountants (CIMA Dictionary of Finance and Accounting, 2003:5) as a broad term that encompasses the preparation, analysis and audit of financial information. (Those who promote the art aspects of accountancy, suggest that specialist functional skills are required to be a good accountant, and it should be taught in a legalistic approach (Riahi-Belkaoui, 2000:34). In contrast, the advocates of a scientific approach, such as Demski (2007:153) and Fellingham (2007:159), suggest that students be provided a conceptual insight into accounting in order to provoke critical thought.

Accounting teachers and professors therefore have a tremendous responsibility in that they play a crucial role in the formative years of accounting students. Not only should they play a role in teaching accountancy techniques, but also in how such

techniques are to be applied in a responsible manner. Furthermore, it is important that students of accountancy are not merely brainwashed into following rules and accounting conventions, but that they should be able to question the discipline, and put it to the test. By teaching the future accountants not to merely memorise and apply rules and regulations, accounting professors could truly contribute to the future academic status of the discipline (Sadler, 2003).

Accounting education should encourage learners to question and to treat as problematic the knowledge presented to them in order for them to develop new interpretations and creative solutions and to critically reflect on current standards and practices. Therefore as stated by Gloeck and De Jager (2000) "A profession's educational requirements cannot be developed and justified educationally unless the profession presents society with a clear framework outlining the necessary knowledge and skills base of their members".

2.7.1 Challenges within Accounting

Albrecht & Sack (2000:43) argue that accounting programmes do not prepare students adequately for the "ambiguous business world they will encounter upon graduation", due to the absence of concrete experience. Another critique on tertiary education relates to the approach in which students are passively lectured to and written examinations are used to assess knowledge (Siegel, Omar & Agrawal 1997:217). Botha (2001:50) added to the debate by stating that the aim of the education process for accounting programmes might become primarily the passing of the examinations, because a written examination is the method used to assess professional competence.

For a subject such as Accounting, Mulligan and Kirkpatrick (2000:330), suggest a more practical hands-on approach might be a better option than textbook-based examples. Even an apprenticeship at accounting firms could be more valuable than sitting in a lecture theatre being passively lectured to. Students during lectures want lecturers "to explain and elaborate the major concepts they need to understand" (Mulligan and Kirkpatrick, 2000:330). Lecturers should be able to do this in a more accessible form than textbooks. Hounsell, in Mulligan & Kirkpatrick, 2000:312; see, also, Claxton, 1990) states that the success with which students are able to achieve

understanding in lectures may depend critically on the capacity of the higher education lecturer to recognise and build from students' existing conceptions and to anchor new knowledge in a meaningful framework. This is not always possible with large class sizes as lecturers do not have the time nor capacity to get to know their students.

Another difficulty faced by students is given by Sharma and Burgess (1994:126) where they criticised earlier Accounting education research for not keeping up with research in higher education literature. To address the lack, Sharma and Burgess surveyed Accounting students' approaches to learning. In the findings they found the results alarming in that many of the students perceive learning as acquiring knowledge rather than as understanding and constructive analysis. These results also indicated that most students externalise learning rather than becoming personally (emotionally and physically) involved in it (Sharma and Burgess, 1994:136). This is yet another difficulty. Students do not internalise learning making it part of their everyday lifestyle, however, this is not a guaranteed method that personalising learning will help students pass Accounting III.

2.7.2 Value of students' Experiences

The existing literatures on students' experiences of Accounting III programmes are limited because Commerce Departments take different approaches to Accounting III courses. Under the guidance of SAICA and PAAB all B.Com Accounting Degrees must follow the same prescribed guidelines. Several studies have observed a significant link between students' attitudes towards the evaluation of teaching effectiveness and the success of a teaching evaluation system (Tom, Swanson and Abbott, 1990). It is significant to note that the students' attitude contribute to the success of any course or programme. Arens, May and Dominiak (1970) argued that it is difficult to relate the important ideas of commerce subjects to students because they have not clearly established in their own minds an adequate frame of reference to analyse and understand commerce concepts. In other words, the students' attitudes towards the subject can be very negative because they find understanding the concepts difficult. Arens, May and Dominiak (1970) attributed this to the students' lack of exposure to accounting systems, source documents and evidence

accumulation. In their study the main criticism raised by students was the lack of supervision given by the faculty.

Chen and Hoshower (2003:72) on the other hand found that students' experiences of the evaluation process have an impact on student evaluations of teaching. Chen and Hoshower (2003) found that if the so-called uses of the evaluations correspond to the uses students prefer, then the students will assign a high value to the evaluation system and thereby provide meaningful and unbiased input.

Students' approaches to studying can be greatly influenced by the students' beliefs in their own ability (Kleeman 1994; McKenzie and Schweitzer 2001:30), support structure offered by the higher education institution concerned (Kleeman 1994) and the quality of teaching (Bartz and Miller 1991). These all have a tremendous impact on a student's success. Students' approaches to studying even though their perceptions may be misguided, are strongly based on their perceptions about what will enhance their chances of success or failure at university (Tait, Van Eden and Tait 2002:180). A recent study by Jackling and Colero (2006:422) found that students performance in first year Accounting was an indicator of their intention to continue their studies to become CAs. Muller *et al*, (2007:22) study on a successful profile of a first year accounting student indicated that a successful student is a motivated student who is not repeating and who is managing his/her time effectively.

Thus it is apparent that political climate, racism, quality of education, educational environment and the curriculum together with certain factors which link to childhood experiences, and contribute to poor academic results and high dropout rates.

Van Heerden (1997:79) found that students schooled in 'Black only' schools had little or no exposure to White people or western culture which they experienced when they enrolled at university. The actual quality of schooling most Black learners received at the time was 'inferior' to those of their White counterparts. The schooling conditions were generally characterised by too few, poorly equipped classrooms as well as too few poorly trained teachers, who in many cases were not fluent in English the main language at universities in South Africa. Lindow (2006:44) concurs that many Black students had experienced lingering racial inequalities in their schools. Learners from rural areas were especially affected.

Delemont (2000:2) in a Canadian study conducted to determine reasons for low enrolments and high dropout rates of Black students at Canadian universities, found that at Canadian High Schools teachers' behaviour was viewed by the Afro-Canadian students as racist, whether they intended to be racist or not. Learners believed that teachers had low expectations of them which further acted as a self-fulfilling prophesy. It seems that the political climate, the quality of education, the educational environment and the curriculum plays a role in the high dropout rates of Black students from universities.

Delemont (2000:2) found that many of the young Black students interviewed expressed a generalised sense of alienation, and of not being able to find an identity. Cross *et al.* (2009:29) supports this theory in her findings amongst Black South African Universities. Students tend to feel socially and academically alienated, which have been found to impact negatively on their performance. They recommends that a more supportive community, which is compromised of a student's peers as well as members of the university staff such as lecturers, could offer responsive counselling services. This could serve as a useful support system that would mediate the stress experienced by these students. Furthermore, in Delamont (2000:3) study it was found that many of the young Black Canadian girls interviewed, experienced unwanted pregnancies and / or sexual harassment and abuse. This further contributed to their alienation and feelings of estrangement, and thus led to them dropping out. Whilst the Commerce Department practices at UFH currently embrace a critical policy that promotes well-being and equality this does not necessarily assist students with their feelings of alienation and estrangement. As stated by social psychologists Prilleltensky and Nelson (2002:17).

“A primary challenge is to reflect on our own existing practices, and scrutinize their effects. A subsequent challenge is to incorporate lessons about power, injustice, well-being and liberation into everyday practice. The amount of work to be done to transform uncritical perspectives that blame victims and perpetuate asymmetric power relations is quite enormous. To promote well-being and to resist oppression ...people have to cross boundaries, develop clear communication with others, and attend to contextual diversity”.

Both lecturers and students within the Accounting Department need to examine their personal beliefs and determine to what extent they contribute to externally expressed racism. At the same time, lecturers and students can overcome oppressive social practices by encouraging more equal power sharing, and egalitarian relationships, peer mentoring and support, as well as respecting the rights, identity and dignity of each individual. According to Prilleltensky and Nelson (2002:19), this could be done through workshops and sharing of experiences both amongst the lecturers and the students.

They recommend that policies should begin to reflect more empowering social practices, and provide for and encourage prevention and wellness of all involved. All students and lecturers should be encouraged to participate in the design and implementation of more suitable programmes and policies that would meet the needs of, as well as reflect the demographics and context of the current South African situation (Prilleltensky and Nelson, 2002:19). Focus should be on Black students' socio-educational experiences prior to entering the university, their language competencies, and their relationship with people in the Accounting environment.

2.8 Conclusion

In summary there are many aspects that could contribute to the socio-educational experiences of students ranging from their social, educational background up and including their language, ethnicity and economic status some have been explored in the above review. Many facets impact positively as well as negatively on student experiences and can lead to them dropping out of HEI. The South African context in particular lends itself to the belief that prior school, social background, language, teaching and learning and motivation are significant reasons why students drop-out of an Accounting programme at third year level.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The purpose of this research was to investigate the socio-educational experiences of Black Bachelor of Commerce Accounting students who have dropped out of Accounting III. The researcher identified the interpretive paradigm for a study of this nature. It allows one to gain insight into human behaviour and experience as it is actually lived in everyday social settings. It places emphasis on how people understand their worlds and how they create and share meanings about their lives. Furthermore, this approach recognises that meaning emerges through interaction and is not standardised from place to place or person to person. The interpretive paradigm goes hand in hand with a qualitative study and is characterized by concern for the individual, and trying to understand the subjective world of human experience (Babbie & Mouton, 2004:53).

This study adopted a phenomenological approach which is concerned with describing human activity in a holistic sense with the aim of coming to a fuller understanding of the phenomenon under investigation (Grundy, 1987:14). What is immediately apparent about phenomenology within the context of this study is that it is less about defining methodological procedures and more about the phenomenon or occurrence under investigation. For the phenomenologist the content determines the method, not the other way round.

The phenomenologist does not focus on experiences that can be reduced to quantitative measures. Instead he or she asks why he or she involved with this phenomenon. What is implicitly viewed as the final meaning or value of the research will influence how the researcher approaches an investigated topic (Grundy, 1987:14).

The researcher found it appropriate to begin this methodology section with an exploration as to why, as an educator working as a part-time lecturer at a tertiary institution, was involved with this topic.

Phenomenology is essentially the study of the lived experiences as expressed by those affected (Van Manen, 1997:4). Literally speaking, it is the study of the nature of occurrences or events as lived by the person and how they actually happen. My concern as an educator has always been understanding people within their lived contexts. The drop-out rate of students doing Accounting III at UFH drastically increased in 2009. I wanted to give those students who dropped out a voice from their own contexts and diverse situations, so as to understand the experiences of Black students in Accounting III in 2009 and allow them to state what they felt was their reasons for dropping out of the course.

As the researcher, I had at all times to be professional and constantly remind myself not to allow prejudice or judgment to influence involvement with the study. As stated by Grundy (1987:14) a researcher must “act morally and rationally” and cannot judge on how she perceives the reality of others without first understanding the experiences of those with whom she interacts with in her work. The researcher is therefore not in search of ‘objective’ reality but, rather of the subjective life-world of the participants.

Giorgi (1985) observes:

Since all psychologists, at least chronologically were or are foremost human beings living in the everyday world, they are not just foreign to the kinds of experiences being provided by the subject. Such things as anger, jealousy, depression, learning, thinking... are phenomena both individually experienced and perceived in others at one time or another (1985:1)

Educational researchers equally are first and foremost human beings investigating the phenomenon of education as a human activity. Since hermeneutic knowledge is always mediated through “pre-understanding which is derived from the interpreter’s initial situation” (Habermas, 1972:309 in Grundy, 1985:15), the research question emerged from the researcher’s interaction with students as a part-time lecturer at UFH’s Accounting Department in 2008.

3.2 Phenomenology and Educational Research

The phenomenological approach has been criticised for neglecting the relationship between the individuals' interpretations and actions and the social conditions within which these interpretations occur (Green and Halloway, 1997:1013). An exploration of phenomenology as a research method however needs to be situated in a wider context of research, which, in the last hundred years has been dominated by what is commonly known as the scientific method with its emphasis on objectivity, neutrality, measurement and validity. While the scientific method, adopted by other disciplines such as education, sociology and geography did offer legal ways of researching, some questions were never seen as appropriate and as a result were never investigated (Campbell, 2004:2). Willis (2004) points out that the phenomenology has grown to meet various research needs in different disciplines.

Referring to the work of Crotty (1996 cited in Willis, 2004:4), Willis makes a distinction between classical phenomenology and empathetic phenomenology in relation to defending this approach as a valid means of investigating educational issues. According to Crotty's exposition, empathetic phenomenology does not focus on the phenomenon as it becomes visible but on the meaning and significance of an experience for an individual. Willis points out that empathetic phenomenology with its focus on interviews, thematic analysis and clustering of interview transcripts which look for common meanings that an experience had for a group of subjects, represents a major way of working in qualitative social science research. Its contribution, therefore, is that it brings to view the subjective states and interpretations of people who have engaged in a common experience like school, university, hospital and the like, which may have been overlooked by powerful interests in society (*ibid*).

The empathetic approach to phenomenological research has made a contribution by showing the socially embedded nature of human consciousness. It may not have advanced the cause of classical phenomenology but it has made known what groups of people, including, teachers, nurses, soldiers, have felt when involved in a shared experience, and what sense they have made of it. The experience is then named in terms of the subjectivity it evokes in those who have experienced it.

3.3 Definition of Phenomenology

Giorgi, Fisher, and Von Eckartsberg, (1971:9) define phenomenology as the study of a phenomena as experienced by the person. According to Van Kaam (1966:233) the term “phenomenology” is derived from the two Greek words *phainomenon* and *logos*. *Phainomenon*, the neuter present participle of *phainestai* (to appear), means “that which appears”. *Logos* means “word”, “science” or “study of words”. Therefore, etymologically, phenomenology might be defined as the study of that which appears. He goes on to say that phenomenology should be understood as an “attitude” or “mode of existence” as well as a “method” (*ibid*). While the phenomenological attitude is understood as basic, the method is understood to be secondary.

Van Kaam’s (1966) speaks about a phenomenological approach in terms of its essential features as an “attitude” or “mode of existence”. This concept assists the understanding of phenomenology therefore a need to explain these features arise.

3.3.1 Phenomenology as an ‘Attitude’: Essential Features

3.3.1.1 Phenomenology is Pre-Scientific

Phenomenology seeks to understand the human condition as it manifests itself in our concrete, lived situations. Recognising the inability of positivistic, natural scientific thinking in the social sciences to adequately deal with existential issues such as joy, absurdity and freedom, Edmund Husserl developed phenomenology as a method which allows us to contact phenomena “as we actually live them out and experience them” (Cited in Valle, King and Halling 1989:7).

Colaizzi (1978:49) states that while it is in the nature of scientific endeavour to demand greater distance between theory and experience, the experimental model relegates experience to an unreliable role, dispossessed of scientific validity in favour of theory. The phenomenologist, in contrast, looks at the fundamental structures of experience about the world and how it should be validly studied before scientific presuppositions are imposed (Van Kaam, 1966:239). When the researcher develops the phenomenological attitude he or she will first observe and study experience as it manifests itself. Only afterwards will the researcher consider how

scientific theory can illuminate the phenomenon or how theory can be elaborated upon or renewed to keep it in tune with the reality as experienced.

Van Kaam (1966:234) points out further, that the primary world of original experience is not at all identical with the world of science. He refers to the latter as a “secondary world, a derived construction, an abstraction”. Phenomenology thus makes explicit that science is dependent on prior experience. Philosophical phenomenology does not oppose science but goes beneath it in order to disclose its experiential roots. While not denying the value of science, it maintains that this construction should be rooted in the experience from which it is derived.

3.3.1.2 The Study of that which Appears

Phenomenology focuses on the appearance of things, a return to things just as they are given, removed from everyday routines and biases, from what we are told is true in nature and the natural world (Moustakas, 1994:58).

In contrast to the “common sense” an assumption underlying a natural scientific approach the phenomenologist is concerned with the study of behaviour as it is actually lived. The phenomenologist provides him- or herself with the freedom to adopt an understanding-descriptive approach in contrast to the technological experimental method associated with the prediction and control of behaviour. Only by being willing to study experience itself can he or she investigate the phenomenon in meaningful ways. Husserl (cited in Colaizzi, 1978:56) spoke in relation to this of “returning to the things themselves”. In relation to this understanding, Husserl held that knowledge of the structures of consciousness was not a matter of inclusion or generalisation from a sample (as would be the case in a scientific approach) but was a result of a direct grasp or “eidetic seeing” (Polkinghorne, 1989:42). While only one instance is required to grasp the principle and inner necessities of a structure, this process which leads to the essence of a structure involves a careful working through of the essential elements as opposed to the unessential and particular.

3.3.1.3 Experience is in and of the World (Intentionality)

The form and continuity of experience is understood to be the product of an intrinsic relationship between human beings and the world. In contrast to the assumptions that inform Western Science, experience is not understood merely as a mental projection into the world or as a reflection of the world. The person is rather seen to be in an intricate relationship with the world. Experience is seen to be a reality that results from the openness of human awareness to the world and it cannot be reduced either to the sphere of the mental or the physical (Polkinghorne, 1989:42).

Phenomenology calls this inseparable connection to the world the principle of intentionality. From a phenomenological point of view, to do research is always to question the way we understand the world; to want to know the world in which we live as human beings. Since to know the world is to be in the world in a certain way, the act of researching is the intended act of attaching ourselves to the world to become more fully part of it.

Colaizzi (1978:52) illustrates this point by suggesting that when considering experience objectively, the person is always in relation to how he or she behaves towards the world and acts towards others. For example, when the person is angry, his or her anger is experienced as being directed towards, say, a key stuck in the door preventing it from opening or towards a pedestrian crossing a busy road causing the impatient motorist to hoot non-stop until the person is out of danger. Experienced anger is tied in with what a person is doing in his or her dealing with the world. It is not an isolated experience. Rather the human being experiences existence as the world thrusts itself upon the person.

Existential phenomenology speaks of the total, indissoluble unity or interrelationship of the individual and his or her world. The person is viewed as having no existence apart from the world and the world as having no existence apart from the person. Each person and his or her world are said to “co-constitute” one another (Valle, King and Halling, 1989:7). Stated differently, the human individual is contextualised; it is impossible to conceive of him or her without the familiar, surrounding world. It is through the world that the meaning of a person’s existence emerges. Conversely, without that person to reveal its sense and meaning, the world does not exist.

3.3.1.4 A Commitment to Descriptions of Experience

Phenomenology is committed to descriptions rather than to explanations and analyses of experience. Moustakas (1994:59) points out that description retains as closely as possible the texture of things, their phenomenal and material qualities. Descriptions, furthermore, keep a phenomenon alive by illuminating its presence and accentuating its underlying meanings. The phenomenon is able to retain its spirit as near to its actual nature as possible. In descriptions, one seeks to present in vivid and accurate terms what appears in consciousness and in direct seeing.

Giorgi (1985:2) points out that the overall perspective of phenomenology is descriptive theory, phenomenology being but one theory of treating descriptions. Many important aspects of phenomena as lived and experienced have been either overlooked or distorted because the methods of the natural sciences are designed to deal with natural rather than experienced phenomena. The purpose of the phenomenological method is to do justice to the lived aspects of human phenomena and to do so one first needs to know how an individual actually experiences what is lived. Obtaining a description becomes necessary in order to achieve this.

Colaizzi (1978:57) points out that the meaningful study of phenomena requires us to endeavour to descriptively identify phenomena. Identification of phenomena, then, becomes the crucial first step in phenomenological research. If a researcher wishes to know or identify a particular phenomenon he or she cannot rely entirely upon theory because in doing this, the phenomenon's experiential aspect is eliminated. As a phenomenologist he or she must begin by contacting the phenomenon as people experience it. As Moustakas (1994:59) points out, in gathering descriptions the researcher seeks to present in vivid and accurate terms what appears in consciousness and in direct seeing – images, impressions, verbal pictures, features of heaviness, sense qualities of sound and aesthetic properties.

3.3.2 Phenomenology as a Philosophy and Research Approach

Phenomenology is both a philosophy and a qualitative inductive research approach (Ray, 1998:117). In particular, it has become a way of researching the gaps in the search discipline, particularly those areas that were earlier not considered significant

to research because they had little to do with the public and patriarchal world of research (Mymford, 2001:42). Mackey (2003:179) concurs in that phenomenology offers an interpretive approach to understanding that is not offered by other research methodologies. In contrast to the scientific method, it is both poetic and interpretive (Mackey, 2003:179).

According to Maggs and Rapport (2001:337) and Giorgi (2000:23), researchers who describe themselves as phenomenologists need to consider the philosophical assumptions underpinning the selected method of inquiry. In addition, the researchers must examine whether those assumptions are consistent with their own view. They must ensure that the methods used reflect those assumptions and account for them at all stages in the research. Drauker (1999:361) states that because the philosophical ideas are crucial in ensuring quality and the adequacy of descriptions in research, it must provide continuity and coherence to its conduct and outcomes (Ashworth, 1999:23). These philosophical ideas determine the appropriateness of the methodological processes for research. They also guide the researcher's approach to data analysis.

On the basis of these beliefs, Stubblefield and Murray (2002:152) recommend that researchers who describe themselves as phenomenologists need to articulate the link between the methods used and statements of their philosophical underpinnings that guided the research method. The argument by these authors is that implementing a method without examining its philosophical basis can result in research that is ambiguous in its purpose, structure and findings, because the findings generated depend on the philosophical assumptions that drive the methodological decisions.

The method of phenomenology essentially involves the processes of intuition, reflection and description. This means that one should first concentrate on what is given and only then ask more specific questions about the phenomenon. In this sense it is suggested that the researcher can deal with a more complete phenomenon as he or she lets it emerge, rather than selecting those aspects he or she wishes to see or manipulate or define in terms of those manipulations (Giorgi, Fischer and Von Eckartsberg, 1971: 10). It seems appropriate, therefore, that the

next section of this study should be the discussion of the research methodology and methods used.

3.4 Research Methodology

Research methodology is regarded as the epistemological home of an inquiry because it addresses the development, validity and evaluation of the research tools and the research process as a whole (Babbie and Mouton, 2002:23). According to Henning et al (2004:36), methodology goes beyond the reasoning strategies that the researcher uses. Babbie and Mouton (2002:75) distinguish between the research methods and research methodology. The term 'research methods' denotes a coherent group of activities that complement one another to deliver data and findings that will reflect a response to research questions and address the research purpose. These methods include the specific, different stages and concrete means used by the researcher to implement specific tasks of the research process (Cresswell, 2003:17) such as the population, sampling, data collection method, data analysis and ethical considerations. These specific tasks according to Silverman (2000:79) are useful depending on their fit for the purpose. We start by looking at the population in this research.

3.4.1 Population

In order to shed light on the research question, individuals, objects or elements related to the topic under investigation have been identified. These are termed the 'research population'.

'Research population' refers to all elements that meet the criteria for inclusion in the study (Burns and Grove, 2001:320). On the other hand, Patton (2002:228) refers to the population as the unit of analysis. Groups or individuals are selected as a unit of analysis when they possess important characteristics that separate them from the others. This means that the primary focus of data collection is on what is happening to individuals in a setting and the activities within it (Polit and Beck, 2004:76). Babbie and Mouton (2002:174) view 'population' as the theoretically specified aggregation of study elements from which the sample is actually selected.

In this way, terminology referring to 'population' includes universal population sometimes called the 'target population' and 'accessible population' (De Vos, 2000:198). 'Universal population' refers to all elements with the attributes that the researcher is interested in (De Vos, 2000:198). Within the universal population there is what is called 'accessible population'. An 'accessible population' refers to the portion of the universal population to which the researcher has reasonable access. The universal population might not be manageable due to size, location, numbers and other practical for sampling (Brink, 2006:1230). Therefore, within this study the researcher used the above explanation to identify the population of the study. The population of this research comprises Black students who dropped out of the UFH's Accounting III course in 2009. The researcher's intention was to focus on Black students who were 'accessible' meaning they were still in the system having returned to attempt Accounting III in 2010 again or within reachable distance of the researcher.

Furthermore, General Accounting III was introduced at third year level in 2009. Students who were identified as not coping with Accounting III and who were redirected to General Accounting III were not clearly indicated on the official list of the Accounting Department. The official list indicated cancellation of the course and the date only. Therefore the 'accessible population' for this study was regarded as any student who dropped out of (cancelled) Accounting III.

3.4.2 Sample and Sampling Technique

A 'sample' is a fragment of the population selected for a particular investigation. It is a set of elements considered to be representative of the accessible or universal population, while sampling technique refers to the process of selecting a portion of the population to represent the entire population (Babbie and Mouton, 2002:174). There are two types of sampling technique namely, probability sampling and non-probability sampling. For the purpose of this research non-probability sampling was used.

3.4.2.1 Non-Probability Sampling

In non-probability sampling, the researcher has no way of forecasting or guaranteeing that each element of the population will be represented in the sample. Furthermore, some members of the population have little or no chance of being sampled. Selection is based on the sample availability or activity. The three types of non-probability sampling include convenience sampling, quota sampling and purposive or judgemental sampling (Polit and Beck, 2004:731).

In qualitative research, the focus is on quality data not statistics. The sample is purposeful in that subjects are selected based on their knowledge of the phenomenon. The sample size is also small to allow for an in-depth interview to be conducted. In this study non-probability purposive convenience sampling was conducted. The manner in which the sampling process was conducted is presented in the following discussion.

3.4.2.2 A Purposive Sampling Process

Purposive sampling is aimed at obtaining insight about the phenomenon and not at an empirical generalization from a sample to the greater population (LoBiondo-Wood and Haber, 2002:246). The logic and power of purposeful sampling lies in selecting information-rich cases for in-depth study (Patton, 2002:230; Henning *et al* 2004:45). Furthermore, the sampling approach is used based on the judgment of the researcher to look for elements who fit the criteria (De Vos, 2002:99) and will provide the needed information. This criteria assumes that the researcher's knowledge of the topic, the population, its characteristics and the nature of the research purpose is sufficient to enable her to select cases deemed to be meeting the inclusion criteria (De Vos, 2000:99). As such, purposive sampling was selected because participants would offer useful manifestations of the phenomenon of interest and would respond to the research question relevantly and shed light in the understanding of phenomena (Creswell, 2003:185).

3.4.3 Sample Size

In qualitative research the sample size is not the focus as is the case in quantitative research. Streubert and Carpenter (2003:22) also point out that in qualitative research pre-determining the sample size is usually not possible. The sample selection process in this study proved challenging. There were 105 Black (African, Coloured and Indian) students who enrolled for Accounting III in 2009. The researcher, together with the Accounting Department's secretary, firstly had to identify students who dropped out of Accounting III in 2009 from the UFH official lists. The researcher, having received permission to conduct the research was able to locate the telephone numbers of some students who dropped out of Accounting III in 2009. The Accounting Department does not keep track of past students who are not registered for a specific course. As most of the students who dropped out did not return to the University in 2010 the secretary could not guarantee that the telephone numbers were correct and not outdated. From this list the researcher identified ten participants who had cell phone numbers and then proceeded to contact them telephonically in order to set up meetings. The first three participants had incorrect mobile details. The next three contacted on the list were unavailable. Eventually, the last four all agreed. The researcher proceeded to set up interviews with the participants. One interview was damaged beyond use the sound was compromised. Therefore, three of the four participants were selected for the study. The inclusion criteria will be discussed next as it forms part of the process.

3.4.4 Inclusion Criteria

Inclusion criteria give direction or a list of the characteristics essential for inclusion in the sample. (Burns and Grove, 2001:336). The following were criteria for inclusion: Participants who registered for Accounting III in 2009 and dropped out and those who were willing to participate. All those who were approached to participate and unwilling, were not coerced and were therefore excluded.

3.5 Data Collection Process and Method

Data collection is a process whereby information pertaining to a phenomenon is sourced through instruments such as interviews, records, guides and field notes. The method and instruments for data collection are determined by the research design and research approach. The data collection and successful fieldwork are usually determined by the accessibility of the setting and the researchers' ability to build up and maintain relationships with gatekeepers (De Vos, 2000:258). Data collection within qualitative research occurs simultaneously with data analysis (Burns and Grove, 2003:594). Several data collection methods are used in qualitative studies. In this study phenomenological in-depth interviews were used.

3.5.1 Data Collection Process

Data collection was executed in three phases. The phases were derived from the work of De Vos (2000:312) and Patton (2002:213), namely preparatory phase, gaining access in the field and leaving the field.

3.5.1.1 Preparatory Phase

The preparatory phase involved the gathering of adequate information about the investigation, including the rigorous integration of the research method and identifying the target population (De Vos, 2000:312). For logistic preparation in this case, the researcher had to, among other things, determine when and how to gain access to the students who had dropped out of Accounting III in 2009 as well as make the necessary arrangements to inform the target population.

The researcher had to prepare herself by equipping herself with skills and knowledge beforehand in order to be an effective research instrument. Of importance in this instance was the technical, emotional and attitudinal preparation of the researcher. A researcher comes into the research situation with preconceptions and presuppositions about the phenomenon under investigation. One of the greatest challenges as a phenomenologist is to put aside all such preconceived and theoretical ideas and open up to how that phenomenon is experienced by the

individual. The phenomenologist refers to this process, where one tries to render these assumptions inoperative as 'bracketing' (Valle, King and Halling, 1989:11). In order to bracket one's existing ideas it is suggested that one first make them explicit by laying out these assumptions so that they appear as clearly as possible to oneself. These processes of bracketing and explication of assumptions have been found to interact dynamically and it seems that as one brackets ones preconceptions and presuppositions, more assumptions emerge.

This process of bracketing and rebracketing is the manner in which one moves from the 'natural attitude' to what Husserl (1962 cited in Valle and King and Halling, 1989:12) has referred to as the 'transcendental attitude'. This attempt to adopt the transcendental attitude is called 'reduction'. In the process of reduction, one does not categorically deny the existence of the natural world but rather puts in abeyance ones natural scientific belief that the world is independent of each individual person in favour of a view which says that the individual and world co-constitute one another.

3.5.1.2 Gaining Access in the Field

The field in this context encompassed the University of Fort Hare's Accounting Department's Accounting III students. Congruent with Heidegger's interpretive phenomenology, it was important that the participants were informed of the researcher's background and interest in the study prior to commencing the interviews. The association that the participants had with the researcher, as a lecturer, helped in gaining credibility and thereafter access. The use of pre-existing relations of trust removed barriers to entering the research setting (Lofland and Wilkblud, 2001:69). This made it easy for both the researcher and the participants to engage in the interview.

A date suitable to both students and the interviewer was secured telephonically in advance. The ethical considerations of the study were observed, whereupon an informed consent form was provided for the students to sign. Participants were also informed that the interviews would be tape-recorded with their permission and the researcher would take notes during the interview.

The ethical approval to undertake the study was obtained from the Registrar and the Department of Accounting, at the University of Fort Hare in South Africa. Ethical issues were explained and participants were assured that they could withdraw from the study or refuse to answer any question which might seem to be of discomfort to them with no penalties. A quiet area was secured for the face –to-face interviews. The tape recorder was checked for functionality prior to the interviews.

3.5.1.3 Leaving the Field

This stage actually marks the end of the inquiry. It involved the time and process of terminating the study as well as addressing the related ethical and emotional questions (De Vos, 2000:262). The following criteria guided the appropriate conclusion of the fieldwork. Firstly, the field could be left only when the researcher was satisfied that the data had maximally highlighted the experience, adequately addressed the objectives and satisfactorily answered the research question. This was with an understanding that the researcher would return for more information or clarity if this was required. Secondly, the field could be left when the actions under scrutiny became predictable, when there are no new developments, insights or knowledge forthcoming indicating data saturation (De Vos, 2000:262). The interviewer met with each of the participants separately and commenced conversation with a greeting. The researcher then proceeded to explain once again the research objective and ethical considerations without revealing what the guiding question would be. The participants were amicable and easily engaged in conversation with the interviewer. The conversation was recorded. In the case of the current study, the interview was terminated only when both parties felt that they had saturated the guiding question. The data collection method was therefore in-depth phenomenological interviews.

3.5.2 Data Collection Method

Burns and Grove (2001:738) complemented by Patton's (2002:342) approach, show the key guidelines to be followed to ensure a comprehensive coverage and acceptable depth of qualitative data collection. According to these authors, rich or thick detailed data, consisting mainly of in-depth verbal accounts, ideas and qualities are obligatory in phenomenological qualitative research. Hence, the data collection

method was in-depth interviews and field notes, which were written from observations during the interviews.

3.5.2.1 Interviews

An interview is a constructive conversation between two people or groups of people with one person or group guiding the conversation. There are two types of interviews, that is: a structured interview, where an interview schedule with a written list of open and /or closed questions is used, or an unstructured interview where an interview guide that may have one or more leading question(s) is used. With unstructured interviews the main question opens a conversation and paves the way for probing questions (Wood, 2001:63). This method was used in the study.

The belief in interpretive qualitative methods as in this study is that interviews should not be analysed for content only, but, should always include other aspects of discursive analysis in order to highlight the possible hidden meanings that are created during the process of data collection. Thus the interviewee should not be seen as someone who gives information but as someone who accounts for the information given. An unstructured interview can be described as social interaction between equals in order to obtain relevant information (Bert 1998:29). As stated above, an interview schedule is usually used wherein there are a few questions or points that are written down to get the conversations started and to keep it focused and to ensure that data collected is relevant to the question. Equally, Wood (2001:63) also suggest that only one initial question needs to be asked based on the premise that the interview process will generate data with no further guidance to participants.

However, Holstein and Gubrium (1997:9) caution that in unstructured interviews, the interviewer has to control the process in order not to let the interviewee deviate from the topic and also to make sure that no leading questions are asked and there is no contamination of information in any way. The principle is guidance without interference or conversation from the interviewer. Denzil and Lincoln (1994:6) have suggested that the aim of unstructured interviews is to actively enter the world of

people from the point of theory that is grounded in the behaviour, language, definitions, attitudes and feelings of those being studied. Questions are deliberately not formulated. Instead, questions develop spontaneously in the course of the interaction (Frey and Fontana, 1993:368). The unstructured interview starts with a general broad question of the study (Holloway and Wheeler, 1996:54). The intention of unstructured interviews is to yield an informal conversation, not a question and answer session. The strength of this informal conversational method resides in the opportunity it offers for flexibility, spontaneity and responsiveness to individual differences and situational changes (Patton, 2002:342). The advantage of unstructured interviewing is also closely related to the construction of reality from the world of the interviewee (Morse, and Field 1996:177).

Unstructured interviews have their own disadvantages. Morse (1989:172) is of the opinion that challenges such as the effective use of self to establish rapport with participants is compromised and coping with unanticipated responses in the interview may derail the process. Recording and managing the large volume of data is a challenge for interviewers.

Criticism of unstructured interviews is mostly to do with the fact that the interview itself is not seen as a data generating process, but just as a data eliciting mechanism (Johnson, 2005:190). This criticism means that the process of interviewing itself gives rise to a type of interaction that cannot be completely neutral. The other criticism levelled against the unstructured interview and its inherent logic, is that the interview itself as a site for knowledge-making and as such, a discursive event, is ignored (Holstein and Gubrium, 1997:115). In this view the interaction and the interplay between the participant and the interviewer is seen not as a reality in and of itself, but as a neutral and even clinical instrument (Alvesson and Skoldberg, 2000:145). Thus, the way in which the interviewees construct their speech, how they say what they say and the sequence of what they say are all important discursive qualities that can enlighten the researcher's quest for understanding and interpretation of the phenomena (Alvesson and Skoldberg, 2000:147).

The comparability of questions asked and responses obtained is another problem since the interview schedule does not list the specific questions asked of participants. As the researcher gains experience during interviews, the questions

asked of participants changes. Polit and Hungler (1995:273) advise that even though unstructured interviews are conversational in nature, this should not be entered into casually. Thoughtful and purposeful preparations are required in advance. The researcher acknowledged that although she aimed at gaining the participants' perspectives, she needed some control of the interview so that the purpose of the study could be achieved and the research question explored. Therefore, an interview schedule was developed before in-depth interviews were conducted.

The interview schedule consisted of three sections, which included the following:

Section 1 - This part comprised of the checklist designed to assess the logistics and equipment (tape-recorder) in advance to avoid problems related to the interview. It also provided introductory remarks to build rapport between the researcher and the participant including the objectives of the study so that the participant could also keep to the study requirement.

Section 2 - Comprised of the main research question.

How did you experience your Accounting III course/ programme in 2009.

Probing questions, as guided by the information elicited during the interview, were also used. The probing questions were thus not prepared in advanced.

Section 3 - Conclusion

The researcher summarised the main points and verified these with the participants as to whether what was recorded was the true reflection of the discussion.

3.5.2.2 Conclusive remarks on the Interviews

The purpose of an interview therefore, regardless of type, is to allow the researcher to enter into the person's perspective of the phenomenon based on the fact that not everything can be observed. In reality, interviews are a purposeful data generating activity, characterized and defined by the particular philosophical position adopted by the researcher. Van Menen (1997:53) emphasizes that the world-lived experiences can only be investigated if one orientates oneself in a strong way to the question of the meaning of that experience. The assumption is that interviews are able to make the perspective of others meaningful, knowable and explicit (Patton, 2002:240). Hence, researchers in following Heidegger's line of thought accept that every

interview response is influenced by, or reflects, the premise which challenges interpretation of the interview data claiming to be representative of only the participants' subjective experiences.

The approach in this study was that of unstructured in-depth interviews which encouraged participants to reflect with the interviewer rather than to recall anecdotal experiences. In using 'in-depth interviews' the researcher did not acquaint herself with the existing literature fearing that this might influence her objectivity (De Vos, 2000:300). This allowed the interviewer and the interviewee to move back and forth between the topics in order to elaborate upon meanings and consider possible similarities between events whilst maintaining a firm focus upon the fundamental research question.

3.5.2.3 Other Data Collection Instruments Methods

Another characteristic of qualitative research is triangulation of data collection methods, some of which include the researcher as a data collection instrument and the field notes and observations as methods (Streubert and Carpenter, 2003:18).

3.5.2.3.1 Researcher as a Data Collection Instrument

Another data collection instrument used in this study was the researcher herself. The use of the researcher as an instrument is primarily founded on the acceptance of the researcher as the observer, note-taker, interviewer as well as interpreter of data collected (Streubert and Carpenter, 2003:18). The researcher as an instrument in qualitative research takes a transformative role during the research process. Reinharz (1998) as cited in Streubert- and Carpenter (2003:66) articulated five steps that occur in the phenomenological transformation process.

These steps were also applied in this study namely:

- People's experiences were transformed into language. During this step, the researcher through verbal inter-action created an opportunity for the lived experiences about dropping out of Accounting III to be explored.

- What was seen and heard was transformed into an understanding of the original experiences. In this study the researcher relied on individual data that the participants shared and respected the viewpoints of each participant, as lived experiences are never exactly the same.
- What was understood was transformed into conceptual categories that were the essence of the original experience.
- Those experiences were transformed into a written document. They were captured when the researcher had thought about the experiences and reflected on the participants' descriptions or actions. Therefore, the researcher allowed the participants at a subsequent meeting to view and confirm the transcripts to ensure that their experiences were correctly captured.
- The written document was transformed into final statements of the phenomenon of interest. In the end the meaning of the experiences, giving an exhaustive description and interpretation of the experiences was captured.

In line with the Heidegger's phenomenology, the researcher together with the participants, co-created data and made a uniquely significant contribution to the research endeavour. Further Kvale (2002:79) reiterates that co-creating the meaning with participants fosters the reciprocal positive feelings of curiosity and respect on a cognitive and affective level for both the interviewer and the interviewee.

Co-participation enabled a deep understanding of the phenomenon under study to emerge and this had a richness potential to add to the data collection and analysis (Dilthey, 2001:67; Drew, 1999:7; Jenks, 1995:91; Streubert and Carpenter, 2003; and Lowes and Sprouse, 2001:476). Given the involvement of the researcher in this study the researcher was, therefore careful that the questions were not worded in such a way that they elicited accounts merely to reflect the interviewer's values and to be of the interviewer's benefit, even though Etter-Lewis (1999:98) pointed out that bias-free research is humanly impossible. However, it is reasonable to expect that interview-based data is generated and interpreted from the world-view of the participants rather than from that of the interviewer/researcher.

In addition to the above, the interviewer worked with the participants to highlight meaningful points and focused on exploring detailed interpretation of the ways in which students made sense of the meaning attached to their words.

3.5.2.3.2 Field Notes

Memorizing observations during data collection is sometimes not possible. It is also not wise to rely solely on one's memory to preserve data for analysis (De Vos, 2000:285). Field notes were taken to document the non-verbal communication. These notes reminded the researcher of the detail that could not be captured on the recorder and were added to the data collected. The researcher also made theoretical notes to interpret, in order to formulate an analytical scheme. Polit and Hungler (2003:369) describe theoretical notes as interpretive attempts to attach meaning. During the study the researcher also made methodological notes or reminders about how subsequent observations would be made. These notes included instruction or reminders that the researcher wrote for her to ensure that similar observations across interviews were interpreted in like manner.

The following disadvantages were also noted. The type of research was completely new to the researcher and as a novice the researcher had to work hard and sometimes doubted whether correct techniques were employed. Interviews are time consuming and expensive. The researcher had to travel to Mthatha in order to conduct one of the face-to-face interviews and having to securing a suitable venue without incurring costs was time consuming. Due to the fact that the interaction in each interview is unique, the quality of the responses obtained from different participants varied significantly, thus providing a lot of information, which, in some instances was difficult to capture. The quality of data depends on the quality of the interaction between the interviewer and the interviewee. It was fortunate that the rapport between interviewer and interviewees remained good at all times, otherwise this could be an issue.

3.5.2.4 Reflection

Reflection and introspection were vital during the interviews and the whole process of the study. The researcher kept reflective notes that she had written up after the

interviews on computer. This ensured that she was aware of any preconceptions she had and could acknowledge them.

The researcher reflected on her feelings and impressions that became part of the data. During data collection, the researcher as an interviewer and observer listened intently and formed impressions that went beyond what can be a fully recorded event in detailed field notes. These were written down and later typed out in order for the researcher to track her understandings, misunderstandings and decisions (Ranzack 1999:68). These were later used when the researcher interrogated the data collected. These interrogations provoked insights into one's role as a researcher and the influence the researcher had on the process.

The researcher aimed at drawing upon students' ability to think, reflect and articulate their experiences about themselves and the lived-world. This was achieved by actively listening to the participants' narratives about why they dropped out of Accounting III. Probing questions guided by the information elicited during the interview were employed.

To ensure that the experience of the participants was in line with the guiding question the following questions as suggested by Becker (1994:41) were kept in mind during the interview:

- Has the phenomenon been explored adequately and enough detail and meaning gathered?
- Can the essential features of the meaning attached to the experience be summarised?
- Are there any other experiences about the phenomenon that have not yet been mentioned in this interview?

Deliberating on these questions in accordance with Brenner (1994) as cited in Conroy (2003:21), the researcher immersed herself in the interview. The researcher had to keep account of what had been said and what was not being said at all times. This ensured that the participant was able to focus on the topic or link it to previously expressed thoughts. To successfully reflect on the data required the researcher to use a data analysis process.

3.6 Data Analysis Process Adhered to in this Study

The purpose of data analysis in research is to organise order in a large body of information so that general conclusions can be reached and communicated in the research report (Polit and Hungler, 2003:500). As indicated before, data analysis in qualitative research is ongoing, emergent and interactive. It is a non-linear process that involves continual reflection about the data.

This chapter sets out the data explication and data interpretation process. Crist and Tanner (2003:202) emphasise the importance of the different steps of data explication and the interpretive process. Giorgi (2000a:11) terms this process “the laying of cards on the table for inspection so that the reader can check and trace the steps followed”.

The data for explication was obtained through in-depth interviews. Understanding had to be created from the massive amount of data collected and then transformed into findings. This involved reducing the volume of raw information, categorising it into not ‘important – important’, identifying patterns and constructing meaning in order to communicate what the data revealed. Three verbatim transcripts from the tape-recorded interviews became the raw data for explication. It was dated and coded e.g. ‘Participant number one 27 July 2010’. These interviews were all sequentially numbered and filed for the purpose of auditing and providing an audit trail.

In hermeneutic phenomenological research, the explication of data for interpretive purposes is both similar to, and different from, content analysis. The process is similar in that the data looks for pertinent themes via coding and categorisation. It is different because the premise on which interpretive research is based in that there are multiple meanings and that the clue to those meanings needs to be found in the interpretation (Henning et al., 2004:117). The researcher had to keep in mind that participants were actively engaged in the interview and did not only talk as speaker but also functioned as those who had experienced what it felt like to drop out at third year level. Thus, they were co-constructing the reality. Secondly, the researcher also found meaning in the participants’ phrases of their experience and how they understood their reality in order to substantiate the experience and understanding.

A constant questioning attitude was necessary when analysing the data, because there were always vague areas that might have confused the researcher. Thus, when planning the data analysis of transcripts the researcher was constantly searching for signs and actions that indicated the way in which participants were trying to make sense of their reality. Questions said and unsaid were searched for in the participants' narrations.

3.7 Back and Forth Process between the parts and the whole

Kvale's (2002:48) frame for data explication and interpretation that relies on constant movement between textual description and the data building on themes and categories (Stayt, 2006:625) was used. This involves the hermeneutic circle, whereby the entire description of the experience is read to get an intuitive understanding of the text as a whole. Its different parts are interpreted, and out of these interpretations, the parts are again related to the totality. In this study the researcher read the transcripts and listened to the recorded data several times so that she could gain an understanding of the text.

Furthermore, in an attempt to interpret the data, the researcher divided the transcripts into meaningful units, which were parts of the paragraphs or even sentences, expressed by participants. When dividing the meaning units there were parts that did not relate to the research question. Those parts of the text were taken into consideration during the explication but did not contribute to the formulation of the themes. The meaning units were read through and reflected on against the background of the naïve understanding to get the gestalt (Kvale, 2002:48). The naïve understanding of the text is regarded as a first conjecture and has to be validated or invalidated by subsequent readings until one gets the gestalt (*ibid*).

3.8 Gestalt

The gestalt refers to the whole. In the process of reading, the researcher interacted with the data by highlighting certain sections of the transcribed text, asking questions about it and proposing ideas about its meaning, considering what really stands out from description and what does not. Parts were read through and gathered to form

the whole. The interpretation of an interview was stopped when the meaning of the different parts made a sensible pattern and entered into a coherent unity.

Once the researcher got the gestalt of the transcript, the experience was approached in terms of thematic 'units of meaning'.

The meaning of each unit was read through for similarities and differences and condensed into meaning units in order to form themes. The themes formed a thread of meaning that penetrated the text in part and as a whole (Anders and Norberg, 2004:149). These themes are seen as conveying meaning of the lived-experience (Van Manen, 1994:175). The researcher was sensitive to the nuance of meanings expressed and the different contexts into which the meanings entered. According to Diekelmann and Diekelman (1999:245), the text should be understood on the basis of its own frame of reference by explicating what the text states about the theme. The researcher explored the content of the statements made and tried to understand what the participants expressed in their world.

As meaning emerged, so did data patterns. The examination of each transcript revealed composite sub-themes. Composite sub-themes that were found to be present in two or more transcripts were combined to form recurrent themes. These recurrent themes broadly reflected common meanings. During this step, the central themes or meaning that were unfolding for specific participants, or the way participants were orientated, were identified. Recurrent themes were then combined to form four main themes.

'Pre-understanding' is what is known or understood before the interpretation of data. Ricoeur (1998:174) states that the trick in interpretive data explication is to interact with the data and yet keep some distance from it by dealing with the researcher's pre-understanding during the interpretive process.

In addition, Wilkbuld et al., (2002:114) concur in that inherent in pre-understanding is a struggle to approach the text with an open mind, since it tends to direct the researcher's attention in a particular direction. In choosing this approach the researcher was motivated by the statement that hermeneutics was constructing the reality on the basis of the interpretation of data with the help of participants who provided the data for the study (Kvale, 2002:234).

As such, hermeneutic studies are not value-free (Morse, Barrett, Moyan, Olson and Spiers, 2004:4). Consequently, the process involved in data analysis occurred in a reciprocal way rather than as discrete activities. Heidegger (1962:195) conceives interpretation as a circular process, which is termed the “circle of understanding”. It refers to the back and forth movement between partial understanding and the more complete whole (Thomas, 2000:683; Geanelos, 1998:239). This is the process whereby a text is read and analysed as fully as possible for overall understanding. Through a circular process of reading and rereading, writing and rewriting, the researcher clarifies, promotes, reflects and allows deeper meaning to be revealed.

The interpretation and explication of the data was now completed and the themes, categories and sub-categories which emerged from the data were representative of a general view. The presentation of the themes encompassed the Black drop-out students’ socio-educational experiences of Accounting III in 2009 at UFH.

3.8.1 Reasoning Strategies

Reasoning strategies were used in the transformation of data analysis. Reasoning is the processing and organising of ideas in order to reach meaningful conclusions (Burns and Grove, 2001:8). Reasoning can be generated from deductive or inductive reasoning. Chinn and Kramer (1999:78) identify inductive and deductive reasoning as products of logic reasoning. The process of theory development requires the use of reasoning strategies including analysis, synthesis, deduction and induction (Chinn and Kramer, 1999:62). These strategies allow the researcher to form logical arguments that assists with the exploration and description of the phenomenon under study (Polit and Hungler, 2003:155). The transformation process used during data analysis in a qualitative study is based on inductive reasoning (Burns and Grove, 2001:674). The logic is revealed in the systematic move from the concrete description in a particular study to the abstract level of science.

In this study the phenomena were the experiences of students who dropped out of Accounting III at UFH in 2009. The reasoning strategy would serve to generate guidelines for data analysis to take place.

3.8.1.1 Inductive Reasoning

Inductive reasoning moves from the specific to the general (Chinn and Kramer, 1999:214). It starts with specific observations of the phenomenon and moves towards general patterns. This allows the important analysis dimension to emerge in the patterns found under the study without presupposing the important dimensions (Henning *et al.*, 2004:27). In this study, during data analysis, specific statements were combined to form a whole, which gave meaning to the experiences of students who have dropped out of Accounting III in 2009. This is as stated by De Vos (2000:336), who suggests that the researcher should attempt to identify concept relationships or patterns through close scrutiny of the data generated.

As intended by testimonies of inductive reasoning, the researcher identified her pre-conceived ideas about the phenomenon studied and reflected on her past and current experiences so as to keep the meaning of those personal experiences separate from those revealed by the Accounting III students who dropped out. This was done intuitively. In addition, inductive reasoning was used when conclusions about the meaning of the experiences of the students were drawn from the themes and categories that emerged.

Intuition according to Streubert and Carpenter, 2003:60 is the 'gut feeling'. It is an explanation of an emotion/idea that has no scientific support. Intuitive interpretations in this study were based on the researcher's experiences as an educator, in particularly when the student's feelings concerning a sensitive issue such as being embarrassed about failing or race.

Analysis is the process of reviewing information that has been collected in a study and identifying areas of commonalities and differences in order to group the information into usable categories (Streubert and Carpenter, 2003:60). Through the process of analysis, the variables that are relevant to the understanding of a phenomenon are isolated (Mouton and Marais, 1999:102, Walker and Avant, 2005:2), De Vos 2000:336).

Synthesis is defined as a process of building up separate elements of ideas into connected wholes (De Vos 2000:337). By means of synthesis the relationships between variables that are relevant to the understanding of the phenomenon are

recreated to provide insight into the factors being studied (De Vos, 2000:337). Synthesis was used in data analysis to identify relationships between concepts and categories. The findings of this study were examined based on the literature search and motivation of the study.

Description is the process whereby the researcher gives detailed descriptions of the characteristics and identifies relationships between categories. The purpose of describing aspects is to communicate and bring together written and verbal reports of the important elements arising out of the experiences of Black students who dropped out together (De Vos, 2000:337).

The researcher attempted to give a full description of her encounter with the phenomena through detailed description and rich quotations, the researcher attempted to show readers the world or reality according to the experiences of the Black Accounting III students who dropped out.

3.9 Ethical Considerations

The science of ethics is concerned with the conduct of research (Mouton, 2002:238). Scientific research is part of human conduct. It is therefore imperative that the researcher, in the endeavour to search for the truth, should not do so at the expense of the participants. Before commencing with fieldwork it was necessary to seek and gain ethical approval from the relevant authorities, as it was essential that the study be conducted without harm to the participants. The researcher took into consideration the general utilitarian theory approach, which focuses on the usefulness and benefits of the research action to the stakeholders and the ontological view, based on the inherent goodness of actions in that they are not exploitative and harmful to the participants (Imenda, Nkonyana and Libetso, 2002:12). The conventional view emphasises the importance of observing the terms of agreement by all parties involved. The utilitarian theory was considered in order to prevent any harm or injury to the parties involved and to safeguard the integrity of the study.

3.9.1 Securing Informed Consent

Informed consent in qualitative research is an on-going process to inform participants. Holloway and Wheeler (1996:224) state that informed consent is problematic in qualitative research as participants cannot be fully informed at the beginning of the study because the research context is in a constant state of flux. The researcher could not tell the participants exactly what the data would be that would be sought even if she wanted to do so. This is due to the fact that qualitative researchers focus on the participants' meanings and interpretations. Furthermore, the researcher developed ideas from the data (rather than testing previously constructed hypothesis) as the study progressed.

Although the researcher could not disclose full information about the study to the participants (De Vos, 2000:26), the purpose, objectives of the study, the procedures to be followed, the credibility of the researcher and how results would be published and their likely impact on participants were all explained. This information was given so that the participants could fully comprehend the investigation and consequently be able to make a voluntary and thoroughly reasoned decision about their participation. It was explained that participation was purely voluntary and participants had the right to withdraw without any penalties at any given time, even after signing the consent form. Participants volunteered and were not coerced into participation.

3.9.2 Privacy/Confidentiality and Anonymity

Ethical issues around data collection, analysis and reporting were attended to right from the beginning of the study. Privacy and confidentiality can be viewed as synonymous. Sieber and Mackintosh (2001:145) define privacy as that which is normally not intended for others to observe or analyse. Privacy relates to the elements of personal privacy while confidentiality is about the handling of information in a confidential and discreet manner (Dunne, 2004:510). Anonymity implies that participants should not be identified in person or otherwise. Information that is given anonymously naturally ensures the privacy of the subject. During the present study, privacy, confidentiality and anonymity were ensured by ensuring that the information obtained from the participants would remain between participants, researcher and

the supervisor. No person not involved in the study would gain access to the information without the permission of the participants.

In this study anonymity was not complete because participants were known to the researcher but the information they provided was confidential and the participants were not identified in any manner in this regard. They were assured that even in the publication of the study no names would be mentioned. Tapes and notes bore no identification of participants and were to be destroyed after an agreed upon period.

3.9.3 Participant Researcher Relationship (Power Differential)

Although the researcher endorsed subjectivity as an essential character of Heideggerian phenomenology, the researcher also had a professional role with her study participants. The researcher needed to consider in some depth issues related to subjectivity and interview bias. There were some concerns in relation to the relationship between the researcher and the participants.

According to Peterson (1994:303), cited in Van der Wal (1995:279), 'power differential' refers to the perception of either the researcher or the participants having more or less status or authority than the other. Participants who perceive themselves as subordinates or lesser in power to the researcher may wish to please the researcher or gain the researcher's approval. This may naturally alter their responses and behaviour accordingly. The other important issue regarding the power differential is the participant's perception of the researcher as an insider or an outsider. However, both these positions have advantages and disadvantages (Campbell, 2006:6).

The power differential might affect this study in two ways. Firstly the topic might be seen as provocative. The role of the researcher could be seen as a cover to make judgement about the Accounting Department at UFH. Secondly, participants might feel pressurized into taking part because the researcher knows them and is in a position of potential power as a lecturer. In fact, given the potential for researcher bias, such studies are open to more careful scrutiny so that issues related to validity needed to be addressed explicitly and comprehensively in order to demonstrate and consequently augment trustworthiness.

The researcher took cognisance of such pitfalls. She made it clear to the participants that as consumers of the service they were in a better position to share experiences on the phenomenon under study. The researcher also believed that the participants were old enough to give their honest opinions without being influenced by the researcher. Her role as a part-time lecturer in the Accounting Department was perceived as that of an insider who understood the language and nuances of students (Lowes and Prowse, 2001:146). This was an advantage as the participants quickly became comfortable in the interview. The interview was more conversational and not interrogative.

3.9.4 Rights of the Institution

In research it is imperative that institutions be treated as a person by the researchers. Upon careful consultation with the H.O.D of the Accounting Department in 2009 the researcher made her intention to conduct a study in the Department clear. Due ethical consideration was given and it was the researcher's intention that no harm would come to the institution even though the name of the institution was used. Furthermore, the researcher stressed the significance of the study to the department in establishing a better understanding of Black students who dropped out of Accounting at third year level. The benefit of a study of this nature could assist the Accounting Department with future endeavours in their selection processes and in understanding the calibre of student entering the institution. It could also aid intervention programmes and hopefully reduce retention. This being a subjective case study based on a non-probability sample, the researcher stressed that it could not be generalised but might be informative.

As a result permission to conduct a study in the Accounting Department of the University of Fort Hare's East London campus in the Eastern Cape was sought from the Registrar Dr. Nothemba Mrwetyana on 1 October 2009 (Appendix D). A response via email was received from the Registrar on 28 October 2009 (Appendix E) granting permission for the study to be conducted. Two letters; one from the Head of the Accounting Department Mr Temba Zakuza dated 1 July 2009 (Appendix F) and the Deputy Head of Department Professor Gillian Bartlett dated 1 October 2009 endorsing the study, were obtained.

3.9.5 Scientific Honesty

Scientific honesty refers to publication of true findings, and avoidance of plagiarism. In qualitative research this involves honesty in data collection, analysis and interpretation. The researcher being a novice in the study of phenomenology, attempted to portray the views of the participants, not those of the researcher. Data collection on the day of the interview continued until the point of saturation. Many months of transcription took place in order for the researcher to come to grips with the explication of data. The researcher maintained high integrity by acknowledging the sources that were used. On reflection the researcher is confident that she complied with the general principles of ethical considerations. However, all the details mentioned would have been insignificant had the researcher not complied with the principles and criteria for establishing rigor and trustworthiness.

3.9.6 Rigour and Trustworthiness in the Study

Any worthwhile qualitative research must be able to withstand rigorous scrutiny in the scientific world (Conroy, 2003:33). In this study this was achieved by observing the principles of trustworthiness as outlined by Lincoln and Guba (1985), namely:

3.9.6.1 Credibility

Credibility refers to confidence in the truth or information as expressed by people within their environmental contexts (Leininger and McFarland, 2002:88). According to Koch (1999:977), credibility is further enhanced when researchers describe and interpret experiences, which is an indication of their involvement. As a result, credibility depicts the truthfulness of the experiences as lived by the participants.

The researcher increased the credibility of the study by explicating her beliefs and knowledge about the research. The researcher's personal interest was made explicit at the beginning of the data collection. Throughout the study the researcher continually explored her position and role, and how it influenced the participants' responses. Thus she was in a better position to approach the topic honestly and openly. By so doing the researcher employed the term 'reflexivity' more than bracketing and continuously engaged in self-criticism and self-appraisal throughout

the research process (Mitchmann, 2004:34). The researcher also provided preliminary findings to participants for critical commentary, thus aligning herself with Donalek (2004:516), who states that research is not truly phenomenological unless the researcher's beliefs are interrogated and incorporated in data analysis.

Explication of personal beliefs made the researcher more aware of the potential judgments that may occur during data collection and analysis based on the researcher's belief system rather than on the actual data as presented by participants. Triangulation as suggested by Holloway and Wheeler (1996:164), was also used in the methods of data collection whereupon face to face interviews were conducted. Observations were made and notes taken during the face-to-face interviews.

- **Immersion into the data**

Immersion in the data is a product of extended exposure to the data. In this study the researcher had prolonged engagement with participants through conducting in-depth interviews, transcribing these, reading and rereading these before analysis, such that she knew everything about the data to be able to develop themes and categories. Furthermore, transcriptions were taken back to the participants for verification and confirmation of interpretation. This prolonged relationship and openness built confidence in the participants that only their true experiences would be reported upon.

- **Member checking**

For credibility and validity Hammersley and Atkinson (1995:79), recommend the involvement of both insiders and outsiders. These consist of both participants as well as the scientific community which includes the researcher and her promoter. These provide a quality check on processes as well as on the data collected. In order to carry out the member checking, copies of the transcripts were sent to all the participants asking them to comment on their accuracy, correct them as required and provide supplementary explanations if they thought it necessary to do so. Data analysis and interpretation were clearly

documented throughout the original work and these, along with the transcripts, remained available for the audit.

3.9.6.2 Dependability

‘Dependability’ in qualitative research refers to ‘data stability over time and over condition’ (Polit and Hungler, 2003:313). According to Crowford, Ceybourne and Arnott (2000:11), and (Guba and Lincoln, 1985:242 as cited in Holloway and Wheeler, 1996:160) dependability is parallel to reliability as conducted in qualitative studies. In dependability an enquiry must provide its audience with the evidence that, if it were replicated with the same or similar participants in the same or similar context, the findings would be repeated. However, the authors also acknowledge that reliability in qualitative research is difficult to achieve as participants change over time. The researcher in this study, treated such changes and shifts as hallmarks of maturing research. Silverman (2000:187) points out that one of the ways in which a research study may show dependability as opposed to consistency, is in the documentation of the process followed, known as the audit trail. An audit trail was established to enable other researchers to scrutinize the research method and the researcher’s interpretations. Raw data in the form of the verbatim transcripts, with coded data and interpretations were provided for dependability.

3.9.6.3 Conformability

Conformability refers to “the objectivity or neutrality of the data, such that two or more independent people would reach an agreement about the data” (Polit and Hungler, 2003:315). Conformability means that data are linked to their sources for the reader to establish that the conclusions and interpretations are directly from them. Leininger and McFarland (2002:88) state that documented verbatim statements and direct observational evidence from participants, situations and other people who firmly and knowingly confirm or substantiate the data or findings implies conformability. The researcher also sought confirmation from the participants that her interpretations were a true reflection of their experiences.

3.9.6.4 Transferability

Transferability refers to the extent to which findings from data can be applied/transferred to other settings or groups and is thus similar to the concept of the 'generalizability' of findings (De Vos, 2000:331). According to Leininger and McFarland (2002:88), 'transferability' refers to whether the research process is clear enough for it to be replicated in other similar settings. In this study the researcher provided thick descriptions of the research process and where the findings could not be generalized the study could be replicated in similar situations.

3.10 Conclusion

Chapter 3 provided a detailed discussion of the research design, methodology and the reasoning strategies used. The findings are discussed in Chapter 4.

CHAPTER FOUR

RESEARCH FINDINGS

4.1 Introduction

In Chapter 3 data analysis and the interpretive phenomenological process was discussed. In this chapter the research findings are presented in the meanings that the Black Bachelor of Commerce in Accounting students attaches to their experiences. The findings are presented in the form of themes that emerged from the students' experiences of Accounting III in 2009.

The themes are discussed and supported by other published research work in the form of literature in order to demonstrate the usefulness and implications of the findings (Morse and Field, 1996:106). The literature was reviewed to formulate a foundation of knowledge on which to base the findings of the study (LoBiondo-Wood and Haber, 2007:79) and to establish whether the identified themes had previously been documented (verification of identified themes) in order to establish the credibility of the findings. Furthermore, it points out the general agreements and disagreements among previous researchers on the identified themes and then indicates contextually where the study fits within the scientific body of knowledge.

4.2 Respondent's Profile

Table 4: Respondent's Profile

Respondents	Age	Gender	Years in Accounting III	Race	Home Language
Participant 1	25-30	Male	Second	African	Xhosa
Participant 2	20-25	Male	First	African	Xhosa
Participant 3	25-30	Female	Second	African	Xhosa

As indicated in the sample section, three respondents who dropped out of Accounting III in 2009 participated in this research. All three were from the University

of Fort Hare's East London Campus in the Eastern Cape, South Africa. Their ages ranged between 20 and 30 years. Two males and one female participated in the study. Their experiences within the Accounting Department ranged from two participants repeating Accounting III for the second time (participants 1 and 3) to one (participant 2) doing Accounting III for the first time. All three dropped out of the Accounting III course in 2009. All three students were African and Xhosa was their home language. Although gender was not a priority the sample consisted of two males and one female.

4.3 Experiences in Accounting III

At the beginning of the interview the researcher requested the participant to share their feelings and experiences about Accounting III especially pertaining to 2009. This was important because the participants were awarded a platform to voice how they felt about dropping out and this study gave them an opportunity to reflect on what influenced their decision to drop out. Some of the participants were very accepting of the fact that they dropped out of Accounting III. All three expressed a deep sense of guilt and regret at not being able to complete Accounting III. In their words: *"It was all about me because I did not put my all in my studies"* (Participant 1) and *"I was so angry with myself because I wasted a lot of time"* (Participant 2). This was very evident in the tone, facial expressions and body language used when they expressed these words. The researcher noted these as observations regarding the participants' feelings towards themselves and their academic accomplishment in Accounting III. However, participants' facial expressions, their body language and tone of voice that gave their words more meaning could not at all times be used to give more meaning to the verbatim transcriptions.

The researcher first focused on what emerged from the data and then supported the findings with relevant data. The meaning units were used to substantiate the interpretation (Kvale, 2002:48). This was in line with the verbatim nature of data transcriptions. Grammar was not amended. A summary of themes, categories and sub-categories is presented in Table 5.

4.4 Introduction of Themes

During the interviews with the three participants a great amount of data emerged. The researcher transcribed the data and proceeded to analyse the data according to the interpretive phenomenological procedure as explained in Chapter Three. It must be remembered that each participant experienced the course, or similar events, from a different perspective and context so these findings represent their individual interpretation as well as commonalities they shared with each other. These commonalities gave rise to themes. Literature available on the reasons why Black students dropped out of tertiary institutions in various parts of the world, as well as in South Africa, was scrutinised. The researcher used this to draw links to the participants' experiences. The findings represent the views of the participants at a unique time, place and context, according to what the participants experienced. Four major themes emerged during the study namely: the socio-educational challenges of the students' pre-university entry, language difficulties, students and relationships and Accounting III in 2009.

4.4.1 Themes, Categories and Sub - categories that emerged

Table 5: Themes, Categories and Sub - categories that emerged

Theme	Category	Sub- Category
1. Students' socio- educational Background	1.1 Family Background 1.2 Schooling	1.1.1 Disadvantaged family background 1.1.2 Lack of support due to parents being uneducated 1.2.1 Lack of career guidance at school 1.2.2 Misconceptions regarding student's academic ability causes students to become de-motivated at university.
2. Language	2.1 Lack of confidence leading to students becoming de-motivated 2.2 Difficulties experienced with English as the language of teaching and learning	2.1.1. Frustrations experienced with regard to English as the medium of instruction. 2.2.1. Personal challenges with regard to content, tests and Examinations.
3. Students and relationships	3.1 Student - lecturer interaction 3.2 Student - peer interaction 3.3 Student - tutor interaction	3.1.1 Lecturer support 3.2.1 Peer support working in groups 3.2.2 Integration amongst ethnic groups 3.3.1 Tutor support
4. Accounting III in 2009	4.1 Students misconceptions of Accounting III 4.2 General Accounting III	4.1.1 Students' perceptions of Accounting III 4.2.1 Frustration experienced with the introduction of General Accounting III 4.2.2 Reasons for experiencing a lack of confidence with General Accounting III

4.4.2 Discussion of the Themes, Categories and Subcategories derived from the Collected Data

The discussion of these findings is based on the four themes that emerged from the data collected. The use of direct quotations from participants prevented the researcher from contaminating the evidence that supported the findings. These are not necessarily grammatically correct.

4.4.2.1 Theme 1: Socio-educational background challenges pre-university entry

**Table 6: Theme 1- Category 1.1
Social Family Background**

CATEGORY	SUB-CATEGORY	MEANING UNIT
1.1 Social family background	1.1.1 Financially disadvantaged background	<i>I don't think my family would afford the type of education at Fort Hare (P1)</i> <i>.... Last year I was on a bursary. This year I had to pay for myself. (P2)</i> <i>... because of backgrounds sometimes we have to work to be able to go to school (P3)</i> <i>I come out of class I have to work... I have to pay rent (P1)</i> <i>You have to work to bring something home. You can't say you want this from your aunt or someone because they will say you are old, you suppose to be be working (P3)</i>
	1.1.2 Parents lack of support	<i>Unfortunately, my parents never really got involved into my studies... . But, once you go into more higher stages in education. Then, I do feel that there is a need for support. But you can't really blame the parents. My mum she only went up until high school. I don't know which grade in high school, she didn't finish matric." So sometimes even if you want to share something you feel like she's (mum) not really gonna understand. (P 1)</i>

The findings revealed that all three participants were from disadvantaged backgrounds and schools. In this theme the socio – educational background of these students are explored as it emerged as a theme from the transcriptions. The theme has two categories, namely, a social section dealing with the participants' family background that focuses on their home background and parents' educational background. Secondly, it has an educational section that looks at the participants' schooling background focusing on their career guidance preparation at school and how their schooling career did not adequately prepare them for university life.

Theme 1- Category 1: Social Family Background

Theme 1, Category 1.1, 'Social Family Background' has two sub-categories namely the students' financial disadvantaged background and parent's lack of education. This emerged from the findings as all three participants revealed that they were from

poor backgrounds. As indicated by Tinto (1975) students' pre-university traits can directly influence their decision to continue or withdraw from university. Letseka *et al*, (2010) affirms that low socio-economic status can contribute to students dropping out of university. Therefore the sub-categories explored these aspects.

Sub-category 1.1: Lack of Financial Support

The following quotes from participants indicate their disadvantaged financial backgrounds:

"I don't think my family would afford the type of education of Fort Hare" (Participant 1)

"...last year I was on a bursary. This year I had to pay for myself..."
(Participant 2)

"... because of the backgrounds sometimes we have to work not that other students don't have to work but then with us, we have to work to be able to go to school So that affects us" (Participant 3)

The participants in this study reported on their parents' inability to financially support them thus, making them dependent on financial assistance, either from the government, university or private sector. Without financial assistance it is clear that disadvantaged students would need to study part-time and seek employment in order to remain at university due to fees being costly. If they are unsuccessful in finding employment they would have no option but to drop-out of university as indicated by Participant 3 saying *"we have to work to be able to go to school"*. Participant 2's statement also indicates that there were financial implications when he had to return to university the following year to repeat Accounting III. His family had to support him and pay his fees.

We can deduce that the responsibility of having to work and study simultaneously presented participants 1 and 3 with a challenge as stated by them: *"I didn't have that much of the time to spend the whole day in books. I have to come to work."*(Participant 1)

"...we have to work, we don't have cars. We have to when we go back at home we have to ... clean, we have to cook we have to do quite a lot before you do your studies and you don't have a car to take you to school and sometimes you working you have to be at school late.

Sometimes you weren't able to go to school because of the fact that it's late and because of the time" (Participant 3)

Participant 1 states that he did not have sufficient time to devote to his studies due to work obligations. He realised that he would need to balance work and his studies. This proved to be very difficult for him and one can sense the despondency in his tone when he says that he tried but was unable to accomplish his objective of passing Accounting III during mid-term examinations.

Participant 3 also had to work to be able support herself. She stayed at home and returned from lectures in the evening and then had to clean up and cook at home in addition to working and studying. She also had to travel a considerable distance to and from university. Often she would be late for her classes or they would end late and having no car she relied on public transport. This de-motivated her and contributed hugely to her dropping out of the course. In addition she fell pregnant during 2009.

Both these participants seem to have struggled with establishing a balance between their demanding jobs and studies. Having the added responsibility of domestic duties, transport difficulties and an unplanned pregnancy compounded Participant 3's responsibilities. This placed an overwhelming burden on the participants as they had to provide for themselves and devote enough time to Accounting III. It is clear that they were unable to cope and this led to them dropping out. Johnson (2004:20) states that poor socio-economic circumstances of families often lead to student not completing their degrees in the expected time.

From the above we can deduce that financial challenges were a primary cause for the participants dropping out of Accounting III in 2009. Case and Deaton (1999:1079) in their research point out that domestic earnings influences the educational achievement of Black students.

Sub-category 1.1.2: Parents' Lack of Education

The second aspect that emerged from the data was the parents' lack of educational support. It also stands to reason that if the parents are educated they would earn better salaries in order to support their children as well as be able to academically

assist or acquire assistance for their children if they encounter problems at university. This however was lacking as indicated in the following:

“Unfortunately, my parents never really got involved into my studies.... But, once you go into more higher stages in education then, I do feel that there is a need for support. But you can’t really blame the parents. My mum she only went up until high school. I don’t know which grade in high school, she didn’t finish matric.” So sometimes even if you want to share something you feel like she’s (mum) not really gonna understand.”(Participant 1)

It seems that Participant 1 could not rely on his parents for any support academically as his mother had not completed matric and feared that she would be unable to understand his difficulties. This situation, at a home where the parents are not educated, can lead to students often finding that their parents cannot understand their inability to pass and often perceive them as lazy or irresponsible causing them to become de-motivated and to give up on their studies.

In the South African context, Case and Deaton (1999:1080) bring into being positive effects of parents’ educational achievement on the educational accomplishment of both Black and White children. Letseka, *et al.*, (2010) reiterates that researchers have found that students with a better educated parent perform better at university than students whose parents’ educational levels are lower. The educated parent provides the children with better financial support and is sympathetic to their difficulties. However, Tinto (1993), states that parental education does not directly affect the students level of social integration within their institutions. It only contributes indirectly to their motivation through the amount of encouragement they received from their parents. But although research indicates that family background and lack of educated parents cannot be perceived as a major factor influencing the students’ reason to dropout, in this study as indicated above, it contributed to the participant becoming de-motivated and therefore dropping out.

Furthermore, there is well-established literature regarding the impact of family background on schooling outcomes according to Burns (2001), Lam (1999) and Louw, Van der Berg and Yu (2005) have contribute significantly to how family background impacts on the schooling accomplishments of children. Both parents’ educational achievement and personal domestic finances have impacted on students achievements according to the three participants. The South African

environment may find this research of interest as previously disadvantaged race groups (Africans, Coloureds and Indians) were negatively affect by the “apartheid legacy”. Furthermore, admission to extra financial resources could lead to greater support for learning for example availability of school fees for better equipped schools, transport and private (Van der Berg, 2008). This indicates that there is a relationship between previous academic performance and university performance. Schooling therefore is another pre-entry factor that can contribute to student drop-out rates.

Table 7: Theme 1: Category 1.2 – Schooling

Category	Sub-Category	Meaning Unit
1.2 Schooling	1.2.1 Lack of career guidance at school	“ . I’ve got two types of Black students that are entering university. You tend to find those Black students that are coming from disadvantaged and then you have Black coming from Model – C type school. My personal experience with coming to varsity there is a more their preparation from the Model-C schools then the ones that I come from”. (Participant 1) “It’s the type of education that I think that has failed us as previously Black schools in terms of in white schools. I didn’t know that you could do woodwork and be part of examination. white schools . . . grade nine they separate people. . . . So they know exactly where your strengths and weaknesses are. But in our schools you are forced to from grade one to grade twelve you go into that route whether you fit or don’t fit.” (participant 1) “I went to Fort Hare but before coming to varsity I never did accounting I was a biology geography student”. (participant 2) “The schooling that I received does plays a role. Because When I was doing it I was doing okay. When I was doing grade I did Maths with Higher grade, the minute I dropped Higher grade I dropped my standards. Because it would feel like I wanted special attention.” (participant 3)
	1.2.2 Misconceptions regarding students academic ability causes students to become de-motivated at university	disadvantage schools you tend to focus on something that you like for instance you’ve seen some people doing it and they become successful. . . . And at the same time maybe it is not your talent, maybe you not really talented to that way. But you just go there and by the stroke of luck you survive maybe first stage.” (participant 1) “Yes at some point, when I first enrolled for degree at Fort Hare I use to go to a school which put everything on a silver plate I always get something first spoon-fed but when I went to Fort Hare I “ . . . it goes back to background. In high school I never studied, I would go and write test and I’ll passed I maybe thought I am brilliant.

		<i>Because in my third year I realize I don't have passion for accounting."</i> (participant 3)
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All three participants reflected on their schooling career as not having prepared them for university in terms of not providing adequate information with regard to what a career in B. Com. Accounting up to third year level would entail. They state that the transition from school to university in terms of the academic preparation left them under-prepared for university life. International research has shown that the transition between school and university is associated with stress, anxiety and tension, which in the case of students coming from socio-economic and cultural background that are radically different from the learning culture of the university that they attend, leads to students failing or withdrawing from the university (Darlington-Jones, Cohen, Haunold, Pike and Young, 2003). Career guidance and inadequate academic preparation were two meaning units of schooling found lacking in the participants that were interviewed.

Sub-category 1.2.1: Lack of career guidance at school

Participants have stated that they were not always sure of the career paths that they had to take while at school. In the words of the participants:

"I've got two types of Black students that are entering university. You tend to find those Black students that are coming from disadvantaged and then you have Black coming from Model – C type school. My personal experience with coming to varsity there is a more their preparation from the Model-C schools then the ones that I come from". (Participant 1)

"It's the type of education that I think that has failed us as previously Black schools in terms of in white schools. I didn't know that you could do woodwork and be part of examination. ... white schools ... grade nine they separate people... . So they know exactly where your strengths and weaknesses are. But in our schools you are forced to from grade one to grade twelve you go into that route whether you fit or don't fit. ...if you don't fit you gonna fail within grade ten. And then you will stop studying because you think that are no options for you." (Participant 1)

"I went to Fort Hare but before coming to varsity I never did accounting. I was a biology geography student then I went to Fort Hare ... others dropped out even though they had good marks on accounting at high school level. ...Because accounting is all about looking at

what happened in the past financial books what period financial period and so forth so for me it is boring if I can say.” (Participant 2)

“The schooling that I received does plays a role. When I was doing grade eleven, I did Maths with Higher grade, the minute I dropped Higher grade I dropped my standards. Because it would feel like I wanted special attention.” (Participant 3)

Clearly seen from the above quotations, the participants had not received adequate career guidance at high school. All three participants felt that they had not been given the correct information with regard to the requirements for B.Com Accounting up to third year level. As stated by Swanson (2006) if the schooling community is deeply embedded in poverty, learning difficulties, social problems and inadequate teaching then students exiting schools could face severe integration challenges when entering universities.

Participant 1 compared his schooling experience to that of the urban advantaged “Model C” schooling and clearly found that he was at a disadvantage. He felt that students from urban areas were better prepared for university, they had quality teachers. He expressed shock when he discovered that in urban schools there was a wide variety of subject choices and students from as early as grade nine were already given the option to choose subjects according to their capabilities. He felt that his ignorance regarding subject options at school and the fact that he was forced into a specific career path contributed to him not deciding on a different career path. He speaks about feeling forced to do commercial subjects at school because there were only two streams to follow commerce or science. He mentions that if learners at his school did not cope they would drop-out of school because they had no option. No alternative subject choices were available to allow them to remain at school.

Participant 2 speaks of his subject choices at school that had nothing to do with his decision to do B.Com Accounting. In his case he decided to enrol, after completing school and upon hearing about the B.Com Accounting degree offered at Fort Hare. His subjects at school had no influence on his decision to become a Chartered Accountant. Instead he mentions that he fared better than students who did do Accounting at high school level. We can deduce that subjects taken at high school do not always influence a person’s academic career path. Later in the interview he describes Accounting as “boring” showing that if he had received correct information

about Accounting at school he might have opted for a career in another area. We can deduce that correct career choice and a positive attitude can influence student success. As stated by Spady, (1970:77) students' attitudes, skills and interest will determine whether they will be assimilated into the academic and social system of university and subsequently it could contribute to them being successful. Similarly, Van der Berg (2008) points out the scarcity of competent teachers negatively impacts on student performance.

Participant 3 stated that her schooling did not prepare her for a career in Accounting. She regarded her choice to change from mathematics higher grade to standard grade as wanting special attention although she qualified to do higher grade maths. If she had received the correct guidance at school she might not have changed to standard grade mathematics or decide to embark on a career in Accounting. This clearly indicates that there was not much encouragement for her to remain with mathematics on the higher grade. Nor was she informed that mathematics on the higher grade would have equipped her with better analytical skills than mathematics on standard grade. These skills would have assisted her with a higher order of interpretation in Accounting III. Vygotsky (1978), believed meaning is constructed from social context which are built up and passed on in the interactions between people. Cognitive development takes place when people learn from others who are higher skilled. If participant 3 was not exposed to higher order of thinking through subjects like higher grade mathematics then it is possible to deduce that when faced with a similar need to assimilate contexts that require higher order of skills she would not be able to cope. This could have contributed to her dropping out of university.

From the above quotes we see that the participants' disadvantaged schooling background compounded their problem of not being able to integrate into the academic environment. According to Tinto cited in Jama *et al*, (2008:999), the process of academic and social adaptation creates the foundation for successful study experiences and persistence in Higher Education. In South Africa there seem to exist a persistent widening gap between the advantaged and disadvantaged schools, post-apartheid, as stated by Van der Berg, 2006). Adequate transition for disadvantaged students from a school environment to university seems to be lacking. From what is stated by the participants, inadequate career guidance at

school, poor socio-economic status and a lack of higher order critical skills contributed to them not being successfully integrated into the university environment and therefore they would drop- out.

Sub-category 1.2.2: Misconceptions regarding students' academic ability created in disadvantaged schools causes students to be de-motivated at university.

The learning environment at disadvantaged schools often creates a misleading perception of students' capabilities causing them to be ill prepared when at institutions of Higher Education (Lua, 2003). Students at disadvantaged schools are often made to believe that they are bright and this leads them to think that university presents them with an easy pathway to success. When faced with the realities of university some participants experienced a sense of disbelief in their own potential and lost the motivation to continue their studies. They state that the reason for their failure and dropping out is due to them not being talented or adequately prepared for the course and that Accounting III is not for everyone. This is stated below as:

"I think sometimes, you know when you come out of the disadvantage schools you tend to focus on something that you like for instance you've seen some people doing it and they become successful... . And at the same time maybe it is not your talent, maybe you not really talented to that way. But you just go there and by the stroke of luck you survive maybe first stage." (Participant 1)

"Yes at some point,when I first enrolled for degree at Fort Hare I use to go to a school which put everything on a silver plate I always get something first spoon-fed but when I went to Fort Hare I realise that I have to work for myself." (Participant 2)

"...it goes back to background. In high school I never studied, I would go and write tests and I'll passed I maybe thought I am brilliant. Because in my third year I realize I don't have passion for accounting."(Participant 3)

Participant 1 speaks about how he had heard at school from successful Accountants about what it was like to be one not realising what it entailed. Then upon entering university he was unable to pass Accounting III having attempted it three times and during his third attempt he decided to drop-out. He speaks about not being equipped ("talented") to master Accounting III. He regards passing Accounting I and II at Fort

Hare as a “stroke of luck”. When comparing this statement to his schooling career, where the teachers praised him and said that he was brilliant, they made him believe that he was intelligent and with hard work one could overcome any challenge. Berge and Huang (2004:10) stated that school background has often not equipped the student with the necessary skills to help with the integration into university life.

Furthermore, there is a real sense of despondency in Participant 1’s statement. This brings about the realisation that students attempting the same subject more than twice suffer from insecurities that can cause them to doubt themselves and their abilities. This places them at a disadvantage when studying because they tend to question their capabilities all the time. It puts pressure on their performance at university as they suffer from a loss of self-esteem and lack of confidence that causes them to fail and eventually to drop-out of the course.

Participant 2 refers to his schooling as his having received everything on a “silver plate” being “spoon-fed” and upon entering university he realised that his schooling did not adequately prepare him for university. He recognised that he would need to work very hard and that academic life posed a real challenge to students who were taught at school in the classical way with no problem solving or critical thinking skills. Subjects at third year level like Accounting III, need an individual to be able to apply high–order critical thinking skills (Boughey, 2008:195). High school did not prepare him for the level of thinking required at university.

Participant 3 speaks about how at high school she was very successful in her studies and because her studies required very little work in order to pass. Again, the traditional way of teaching at disadvantaged schools creates a misconception in the minds of students giving them an unreal picture of their true potential. Critical skills as stated in Lau, (2003:5) are nurtured from an early age at school level and it becomes refined with exposure and practice over a period. When the skill is not developed at high school level students often find it difficult to understand and interpret concepts that are not obvious. Participant 3 thought that she was brilliant yet her reference to “maybe” and her statement that she does not have “passion” for Accounting affirms her insecurity. Again, we can assume that repeating Accounting III for the second time like Participant 1 has caused her to lose confidence in her ability to pass thus leading to poor academic performance.

Black students from disadvantaged schools often struggle to cope with university life and they tend to feel that their schooling did not adequately prepare them for what university life expects of them. They enter university with high expectations thinking that they are well equipped and, as Kraft (1999) states, shock is compounded when students cannot integrate successfully. A sense of disbelief in their ability is realised. Having been schooled in the traditional way whereby students' problem-solving skills and higher-order of critical thinking skills are not in place when entering universities, such students may question their own potential and this may cause them to grow despondent and doubtful of their own ability. This often leads to them becoming demotivated, losing the confidence necessary to continue their studies and inevitably leads to them dropping out.

From what is said in Theme 1 Categories 1.1 and 1.2 on background and schooling at the pre-entry to university stage all three participants experienced a lack of adequate preparation and were misinformed about their true academic potential. They discovered at third year-level that not being well-prepared and informed at school level with regard to correct career guidance and the unrealistic expectations of their own capabilities impacted negatively on their motivation and self-esteem. Their family backgrounds burdened with socio-economic difficulties such as lack of finances, contributed in a major way to their inability to overcome obstacles faced at third-year Accounting level.

This research can clearly deduce that all three of the participants in this study came from economically challenged families and previously disadvantaged schools and this impacted on their reasons for dropping out of Accounting III in 2009, this deduction is affirmed in Letseka *et al*, (2010)'s study. Another significant factor that emerged from the study affecting disadvantaged university students is their language competency. This is discussed in the next theme.

4.4.2.2 Theme 2 – Language

The language of learning and teaching at UFH is English. English is not the home language of the three participants in this study and therefore poses a unique challenge to the students. As stated by Airey, (2006) negative correlations between second-language learning and performance were found to be at their worst in the final undergraduate year. This is increased when students' educational background prior to university was not in their home language (see Table 8) as was the case in all three participants in this study.

Table 8: Theme 2: Category 2.1 - Difficulties experienced with English as the language of Teaching and Learning.

Category	Sub-Category	Meaning Unit
2.1 Difficulties experienced with English as the language of teaching and learning.	2.1.1 Frustrations experienced with regard to English as the medium of instruction	<i>"I always see the language. English is not my first language. That's the first thing. It become more difficult to grasp the term"(P1)</i> <i>"Language, language, it does play a very crucial role that one. ... the language itself I think it was a stumbling block between getting good marks" (participant 2)</i> <i>"Also English sometimes I feel like English plays a role because English is not our mother tongue. It does play a role because you interpret things differently or maybe your mind becomes slow to interpret a lot of things so I think that makes it a bit difficult." (participant 3)</i>
	2.1.2 Personal challenges with regard to content, tests and examinations	<i>"... the questions, like for instance when you learning, when learning you learn bit by bit. You suppose to put the work all together. And now when they ask you the questions. You tend to be given a whole scenario of mixed things you think that you understand the question. And then you answer what I know not what is being asked. It become so tricky that you don't really understand what they really want..."(P 1)</i> <i>So you find that you get to make mistakes of which they just you can avoid it if you could have understood the language" (Participant 2)</i> <i>"Sometimes you in an exam. Most of the words that come in an exam are not the words that you've seen before,... sometimes you need to translate. You give them the presentation and yet they want the notes... You failed because you didn't give the what they wanted. Because you didn't understand what they wanted." (Participant 3).</i> <i>"The course, each course has got its own language. But then within that course there is English they will tell you (I don't know how to say this). The words are there but then there will be an English word that will twist everything then you won't know whether they want this or that." (P 3)</i>

One category was predominant in the transcriptions: Difficulty students experienced with the English as the language of teaching and learning. It had two sub-categories entitled: Frustrations experienced with regard to English as the medium of instruction. The second sub-category: Personal challenges with regard to content, tests and examinations in Accounting III.

Category 2.1: Difficulties experienced with English as the medium of teaching and learning.

From the study it has emerged that the participants had great difficulty with the medium of instruction. Language proficiency and aptitude are vital to educational success (Bashir *et al*, 1998; Owens, 2004; Hoff, 2005). However, this involves the use of language for academic purposes and it differs significantly when compared to conversational English usage. The researcher realised when interacting with the data that the participants became frustrated when they could not cope with interpreting the language. Despite all three participants having the ability to speak, read and write English and despite English being recognised by most as the preferred *lingua franca* (language of speaking and learning) there remains substantial antagonism towards English due the participants' inability to understand the language as displayed in Sub-category 2.2.

Sub-Category 2.1.1: Frustration experienced with English as the medium of instruction.

The participants in this study had considerable difficulty with the language of instruction. It often led to them becoming despondent, insecure and frustrated:

"I always see the language. English is not my first language. That's the first thing. It become more difficult for you grasp the term."(Participant 1)

"Language, language, it does play a very crucial role that one. ... the language itself I think it was a stumbling block between getting good marks." (Participant 2)

"Also English sometimes I feel like English plays a role because English is not our mother tongue. It does play a role because you interpret things differently or maybe your mind becomes slow to interpret a lot of things so I think that makes it a bit difficult."(Participant 3)

As we can deduce from the above statements, Participant 1 finds that when he looks at a question in Accounting III and sees the terminology used, he automatically experiences a sense of frustration as he is unable to interpret the exact meaning of the term. Participant 2 regards his inability to understand the language as the biggest stumbling block to him passing Accounting III and getting good marks. Participant 3 becomes so frustrated with English not being her mother-tongue and it being so difficult to understand that she describes her mind as becoming slow when she is faced with terminology in the language that she does not understand.

Clearly all the participants expressed a deep sense of frustration at not being able to interpret, understand and master the language terminology used in Accounting III. Many students in South African tertiary institutions have similar problems like the participants in this study with understanding and using English (the language of instruction) to express their ideas effectively (Airey, 2006). Being second language speakers they often find difficulties not only with language as a means of communication but in reading and writing it as well. As a result we find that all three students' coping strategies were not in place in order for them to overcome their frustration with the language.

Gauvain, (2001:11); Kozulin, Gindis, Agseyev & Miller, (2004:17) affirms the significance of parental support in organising and directing cognitive development of children through enactment of premeditated cognitive processes. This leads to improved language ability.

Sub-category 2.1.2: Personal challenges experienced with regard to content, tests and exams.

All three participants experienced difficulty with interpreting content in terms of their text books, tests and examinations in Accounting III in 2009. Interaction between participants and learning material, tests and examinations was challenging. The following transcriptions depicts this:

"... the questions, like for instance when you learning, when you learning you learn bit by bit. You suppose to put the work all together. And now when they ask you the questions. You tend to be given a whole scenario of mixed things you think that you understand the

question. And then you answer what I know not what is being asked. It become so tricky that you don't really understand what they really want..."(Participant 1)

"So you find that you get to make mistakes of which they just you can avoid it if you could have understood the language" (Participant 2)

"Sometimes you in an exam. Most of the words that come in an exam are not the words that you've seen before,... sometimes you need to translate. You give them the presentation and yet they want the notes... . You failed because you didn't give them what they wanted. Because you didn't understand what they wanted." (Participant 3).

"The course, each course has got its own language. But then within that course there is English they will tell you (I don't know how to say this). The words are there but then there will be an English word that will twist everything then you won't know whether they want this or that." (Participant 3)

Participant 1 expresses his confusion with being unable to apply what he has learnt in class and while studying for a test to what is asked in a test situation. The way the questions are asked in a test is not the way he has prepared for it. This causes him to become unsure because he answers the question according to how he interprets it at the time.

Participant 2 states that he struggled with correct interpretation of the English words used in the Accounting III question papers. When translating the questions he would find that he completely misunderstood the question and would therefore fail the paper.

Participant 3 states that sometimes the misinterpretation of one word could lead to answering a question incorrectly. All three participants have serious difficulties with the language of teaching and learning. This can be perceived as a major reason for them dropping out of Accounting III in 2009.

The participants' English competency levels were further tested during every lecture they attended as they experienced grave difficulties with interpretation of the content during lectures. As stated below:

“...this lecturer of mine she knew what she was teaching at the time but the problem was I was not getting what she was saying. So now I was struggling.... to understand the content because the language she uses was foreign to me or perhaps she will say it was difficult to me to follow it up. So you find that you get to make mistakes of which they just you can avoid it if you could have understood the language.”(Participant 2)

“There was this one lecturer from school and he was very fast but his voice was not that much louder. So then the language and the big words were introduced to me at that particular time it did play a role because I would focus on those words rather than on the what he tries to teach me at that particular time. When I get to study now on my own and I say I never see this and yet he taught me yet he said something about it but because I couldn't understand him so it did had an effect on me not passing at that time. So the language itself is something that we really have to work on it. (Participant 2)

“ And now when they ask you the questions. You tend to be given a whole scenario of mixed things you think that you understand the question. And then you answer what I know not what is being asked. It become so tricky that you don't really understand what they really want...”(Participant 1)

We can see from the above statements that Black students who are not yet proficient in the language may struggle to keep up with lectures or presentations. They tend to focus more on the process of writing in order to decipher what the lecturer is saying in the classroom instead of on understanding the content. Their problems are compounded by them being taught predominantly by English first language speakers whose vocabulary usage is of a level far above their level of comprehension. Then having to make sense of what is taught in an examination or test situation when questions are not exactly duplicated and application of critical skills are required can become an unattainable task. This indicates that the students' levels of cognitive skills of assimilation and accommodation are not in place.

Lindow (2006:44) states that within the South African context, in spite of the many reforms in education Black students, who were often schooled in their mother tongue with English only as a second or a third language, often had to spend extra hours trying to make sense of English language text books and course notes at universities. They were often schooled in a more traditional manner where they were not encouraged to think for themselves and develop high order thinking skills. Van Heerden (1997:83) corroborates this in his study where he found that poor academic

results and high university failure rates in South Africa were due to the language of instruction being either English or Afrikaans. These languages were foreign to most students who had grown up speaking an African language. Language was perceived by the participants as having contributed to their reasons for dropping out of Accounting III in 2009.

Coulon (1993:165) examined the difficulties of adaptation of non-traditional or under-prepared students due to their disadvantaged background. His study shows that to become a student you need to have 'a progressive mastery of common institutional language'. He argues that students who do not acquire the institutional language and move from pupil status to that of student fail. Participants in the study described their learning as a very isolated experience. Tinto (1997) had earlier presented this perception stating that most students experience universities as isolated learners whose learning is disconnected from that of others.

The South African environment with its twelve official languages becomes cumbersome when looking at the development of languages for academic purposes. English is in most cases taught as a second language, this challenge is not unique to the South African situation many other countries are faced with similar challenges. However, a consequence of the political history and unique sociolinguistic forces working within the country and in education, the students' second language is almost always in English and from grade four upwards all subjects are taught in English irrespective of the students mother tongue not being English (Ntshingila, 2006; De Klerk, 2002; De Wet, 2002; Braam, 2004). There is evidence to suggest that due to this disparity educational institutions, post-apartheid, schools may have been negatively affect when looking at effectively developing the language ability required for academic purposes, in either the first or second language (Morrow, Jordaan & Fridjohn, 2005). This is mainly due to English not being firmly entrenched in students at grade four levels. There is also wide-ranging concern with regard to the literacy levels and educational achievement of learners in South African schools (Lewis, 2004; Tyobeka, 2006) due to reading and writing being language based activities (Bashir, Conte & Heerde, 1998), the valid supposition is that many learners may not have achieved the language proficiency required for academic purposes.

4.4.2.3 Theme 3: Students and Relationships

A relationship that makes each person feel supported, adequate and worthy will generally lead to mutual feelings of closeness and a sense of belonging. According to Levinas (2006:226), human beings and the world they live in cannot be defined in any other manner except relationally. Being in the world is existence of self, therefore a becoming which shows itself in terms of experiential qualities and actions expressed in the world by human presence (Heidegger, 1962 as cited in Levinas 2006:227). The link between experience, understanding and self- understanding takes account of being and the relationships of being with others not for others. In education the students' relationship with others can be greatly influenced by the support structures offered by the higher education institution (Kleeman, 1994) and the interaction between the students and these support structures. This can have a tremendous impact on a student's success and if not in place can lead to students failing and dropping out.

In this theme three categories emerged in terms of relationships, namely: the student – lecturer interaction, student – peer interaction and student – tutor interaction. The first category based on student – lecturer interaction point out the positive and negative support given by lecturers and emotional feelings associated with lecturers de-motivating students. The second category focused on student – peer interaction it had two Sub-categories namely: peer support and integration among peers from different ethnic groups. The last Category is student and tutor interaction and there was one sub-category, namely tutorials.

Table 9: Theme: 3 Category 3.1- Student - Lecturer Interaction

Category	Sub-Category	Meaning Unit
3.1 Student - lecturer interaction	3.1.1 Lecturer support	“...the lecturer. She told me to belief in myself. I was writing at nine o'clock the next morning. And then I called her. And she said you just need to believe in yourself.” (Participant 3) There are a few lecturers that I could go to them and ask those who were always availing themselves. They will mark your scripts and will tell you come and see me. Then you go and you see how humble she is and how humble he is” (Participant 2) “The type of support that they give. When you teach the type people you are lecturing if you are a lecturer previous lecturers use to know the people in class. But now the way the classes are big and you've got lots of people now. It's not that type of individual kind of thing and that the lecturer could even know your name, Bambane.” (Participant1) “I could not do it on my own I really needed someone to work with but because my lecturer was not approachable at that particular time so I said to myself ,now you know what, why not go back and come next year and do it.” (Participant 3) “But there also lecturers you don't dream to go to them. If by any chance you go you always pray that there will be someone next to you not only you going to her office or his office. But there are lecturers who are not approachable so it does have a huge impact on us because if you are struggling and your lecturer is not approachable it become a problem because there's no other way.”(Participant 2) “And then there was this specific lecturer who would stand by the whites, would concentrate on the whites. So he will concentrate on one side. If they fine then everything is fine. In the evenings he would like make funny comments about the day classes and the day classes only has Blacks. And sometimes you feel like not attending classes.” (Participant 3)

Table 9: Theme 3: Category 3.1 (continued)

Category	Sub-Category	Meaning Unit
3.1 Student - lecturer interaction	3.1.1 Lecturer support	"For me just because lecturers are white first year it was all whites, second year it was all whites. I don't see it as being a problem. I know other people, most people are not comfortable. Sometimes those other things they can be a major factor." (Participant 1) "Yes there's one time when you were doing our third year. Where we were sitting in a room and a professor came to us and she said out of this students only three will become Chartered Accountants. So that alone did play a crucial role in terms of do you then see yourself doing Accounting III and Accounting IV and then becoming a Chartered Accountant. We then take it personally. That really, really demotivated some of us and some were thinking of changing to B. Com Information Systems and B. Com Economics because of what was said. She then came and said it's difficult if you don't get fifty percent or sixty percent. Say that if you coming and you know that you are an average student you know that you will be a de-motivated in a way. Black people are easy to be demotivated when it comes to such things." (Participant 2)

Table 10 : Theme 3: Category 3.2 - Student – Peer Interaction

Category	Sub-Category	Meaning Unit
3.2 Student – peer interaction	3.2.1 Peer support working in groups	"It's one man for himself unless people are close friends. Because you tend to find it's a short space of time and then you find everyone is under pressure and the person wants to go through their work before they can actually help you" (Participant 1) Teamwork I use to attend this group sessions. You find that out of six questions you've set you go through you only did one. Or perhaps you didn't finish that one because there is too much gossip. ...I shy away group sessions unless I have problems I go to a friend ... I still find difficulties so I think individually you can do better than group sessions. ... so study groups yes, they do help but sometimes they just time consuming." (Participant 2) "Not that I cannot work in a group .But when it come to studies. I prefer to study on my own and do the things I can do things on my own. Cause, then I don't have to rush. I have to do things at my own pace. I know if I do this and this and that. When you in a group you find someone else need to explain things to you for maybe an hour. Then time has been wasted and you feel like you could have done something else with that time." (Participant 3) I am Black so I need to find a Black guy to study with. That's the mentality we have. I cannot go to a white guy and ask because he will then, it will prove that we Black people we are not clever like them. There are people who would think like that. Cos when I when I first

		went to Accounting III, there was a guy who was always telling me that I have been doing Accounting III for four years now and I'm quitting. These white guys come and go" (Participant 2)
	3.2.2 Integration amongst ethnic groups	" ... sometimes you go into a tutorial you give a question, maybe you pre-done the question .You come into the tutorial ...they tell you the solution is this and this and this. Listen, this number is coming from there and you don't check to find those kind of discussions. You believe that there more the interaction should be in those type of scenarios. Sometimes a tutor would tell you I am gonna consult the lecturer again and then come back next week. Next week you are on a different topic and then you think maybe it's more important than the other one of last week. You see those kind of stuff." (Participant 1)

Table 11: Theme 3: Category 3.3 - Student – Tutor Interaction

Category	Sub-Category	Meaning Unit
3.3 Student – tutor interaction	3.3.1 Tutor support	"You get to a tutorial, you get a question, and a solution beforehand so it no point of me doing the tutorial before I'm going to attend it so I just go to the tutorial sign and get the solution and it time consuming. The tutorials itself and you getting nothing out of it so the style, or the manner you which we do the tutorials did play a crucial role in term of us getting the concept and understanding it. So the fact that we are suppose to attend say eighty percent of the tutorials and yet you are not getting anything out of it did hamper our progressing and our studies." (Participant 2) "...tutorial did not really benefit you. You just take the question and the solution and you just audit it. But then when you sit down and write you say oh, you didn't know it was too hard the manner in which we conduct our tutorials was not beneficial to us." (Participant 3)

Category 3.1: Relationship with Lecturers

In education the lecturer becomes the facilitator of learning (West and Saunders, 2006:721). Researchers agree that interaction with lecturers is an important factor in student success (West and Saunders, 2006; Tinto, 1997 cited in Jama et al, 2008:1001). Student retention rates have been affected by the nature and extent to which students relate to faculty and staff (*ibid*). This category yielded two sub-categories namely lecturer support and emotional feelings associated with lecturers de-motivating students.

Sub-category 3.1.1: Lecturer Support

Participants felt that there seem to be only a few lecturers who genuinely cared about what happened to them. The following positive comments were made in support of lecturers.

“...the lecturer. She told me to belief in myself. I was writing at nine o’clock the next morning. And then I called her. And she said you just need to believe in yourself.” (Participant 3)

There are a few lecturers that I could go to them and ask those who were always availing themselves. They will mark your scripts and will tell you come and see me. Then you go and you see how humble she is and how humble he is” (Participant 2)

From the above participants perceive some lecturers to be more approachable and accommodating to their needs than others. They feel that personal interaction between the lecturers and themselves promotes study pleasure and motivation.

As indicated by Participant 3, a mere phone call to the lecturer before an examination motivated her to write the examination and made her believe in herself and thus contributed to her passing. Participant 2 felt that personal interaction such as a one-on- one assessment inspired him to be motivated about Accounting III because the lecturer was humble in her approach.

What emerged from the data was that some lecturers were supportive while others were unapproachable leading to the participants avoiding interacting with them at any level. This according to the participants was predominantly caused by large class sizes. De-motivating comments made by some lecturers while one of the participants perceiving some lecturers to be racist.

The following comment was made concerning lecturers and large class sizes:

“The type of support that they give and then when you teach the type of people you are lecturing if you are a lecturer. Previous lecturers use to know the people in class. But now the way the classes are big and you’ve got lots of people now. It’s not that type of individual kind of thing and that the lecturer could even know your name Bambane.” (Participant 1)

Participant 1 indicated that familiarity and individual attention can contribute to students performing better at university. As stated by Nearon (2002:29) when

students are actively involved, rather than passive listeners, more effective learning takes place. Large class sizes can cause students to become passive listeners who never take part in discussions in class. Participants expressed a need for a learning environment that encourages care and support.

This is further enhanced by the following quotes:

"I could not do it on my own. I really needed someone to work with but because my lecturer was not approachable at that particular time so I said to myself, 'Now you know what why not go back and come next year and do it.' " (Participant 3)

"But there also lecturers you don't dream to go to their. If by any chance you go you always pray that there will be someone next to you not only you going to her office or his office. But there are lecturers who are not approachable so it does have a huge impact on us because if you are struggling and your lecturer is not approachable it become a problem because there's no other way." (Participant 2)

For students who come from a learning background that has made them subservient to figures in authority, the university culture challenges their passiveness. It forces the student to actively participate or fail. This problem is compounded when students' active participation is equated to embarrassment or fear. They speak of being vulnerable and shy in the public space and being unable to negotiate their power in view of the reverence they attribute to those they perceive as authority figures in their education. There seem to be minimal or a complete absence of lecturers mediating in this process in order to help the three participants overcome these barriers. What did not emerge from the interview was whether participants actively sort assistance from support system put in place by the university. Students might have neglected to seek assistance from the University's support systems like the Centre of Teaching and Learning to assist them with language gaps. Needless to say, the participants in this study expressed a need for greater approachability from the lecturers as this would contribute to them improving their level of confidence. If students who do not share the required learning orientation, who carry knowledge gaps from school, and who do not have the resources to negotiate their needs in their own terms are not assisted by the university, they may decide to drop out.

One participant felt that the lecturers were racist.

The following meaning unit highlights this:

“And then there was this specific lecturer who would stand by the Whites, would concentrate on the Whites. So he will concentrate on one side. If they fine then everything is fine. In the evenings he would like make funny comments about the day classes and the day classes only has Blacks. And sometimes you feel like not attending classes.” (Participant 3)

The experience of the participant speaks of someone that struggles with how white lecturer's mediate their classroom situation. This feeling is often caused by students never having been exposed to white people on an equal footing with their teachers. What makes this statement unique is that it is in direct conflict with the policy of the university that emphasises commitment to fostering a culture of dialogue and respect for difference (UFHSP, 2000). Again without clear mediation on the part of the lecturers with regard to assisting student's who do not share the same academic code and have knowledge gaps owing to historical disadvantages, students who struggle will feel marginalised. This feeling, as in the case of the participant above, could lead to students experiencing a sense of powerlessness and deprivation which against the South African background is often associated with racism.

Not all participants stated that they encountered problem with the fact that the lecturers were white, indicating that proper mediation by lecturers could alleviate perceptions of racism:

“For me just because lecturers are white first- year it was all whites, second year it was all whites, I don't see it as being a problem. I know other people, most people are not comfortable. Sometimes those things they can be a major factor.” (Participant 1)

This clearly indicates that the university should institute forms of mediation that would alleviate perceptions of racism by students because this form of alienation could lead to students dropping out. Some students indicated that the lecturers often cause them to feel inferior and become de-motivated.

Universities are not instruments of repression and social control or simply loci of power that reproduce culture (Leibowitz and Addendorf, 2007:118). They are agents of social change that empower individuals to open up to new experiences in order understand the context of subjects that they are being lectured (*ibid*). Tensions are often created when lecturers pass comments that really affect students who have

knowledge gaps and are struggling to pass Accounting III and negativity on the part of the lecturer can demoralise the students.

This emerged from the following description by a participant when asked about student-lecturer interaction;

“Yes there’s one time when you were doing our third year. Where we were sitting in a room and a professor came to us and she said out of this students only three will become Chartered Accountants so that alone did play a crucial role in terms of do you then see yourself doing Accounting III and Accounting four and then becoming a Chartered Accountant. We then take it personally that really, really demotivated some of us and some were thinking of changing to B. Com Information Systems and B. Com Economics because of what was said. She then came and said its difficult if you don’t get fifty percent or sixty percent, say that if you coming and you know that you are an average student you know that you will be a de-motivated in a way. Black people are easy to be de-motivated when it comes to such things.” (Participant 2)

This clearly points to the limitations of the university environment by lecturers who are perceived by students to be specialists in their fields and very knowledgeable. If they do not create an environment conducive to all students, irrespective of their diverse backgrounds students can become despondent and dropout. Participant 2 states *“If a professor tells you, a student that he or she is going to fail you have no choice but to believe it is possible”*. This can seriously impact on a student’s confidence. The findings reveal that lecturer’s support from the three participants was perceived as lacking. Guidance and approachability lead to participants feeling understood. They also increased students’ confidence in themselves. Chapman, (1999:367) emphasises that the balance between supporting and guiding at the same time should be carefully viewed in order not to create dependency on lecturers by the students. There should be some sense of personal responsibility as indicated by Participant 2 on the part of the lecturers. Personal responsibility means that the individuals must assume ownership for their own thoughts and actions.

Category 3.2: Relationship with Peers

Students at Accounting III level are expected to complete their studies at this stage and although academic integration is more important, social integration is still needed as students still depend on the support from peers to adjust in this academic environment (Jama *et al*, 2008:1002). If students do not have the support from peers, they might feel isolated. This could lead to poor academic performance and thus failure or drop out. However, the participants, when questioned about peer support and study groups as well as socialising, were very negative in their replies.

Sub-category 3.2.1: Peer Support Working in Groups

Student involvement in learning in small groups consisting of their peers is called involvement in “learning communities” (Tinto , 1997 cited in Jama *et al* 2008:1001). They can enhance their academic capabilities and persistence at university. Based on the responses of the participants, it seemed that peer support amongst UFH students in Accounting III was non- existent and all three participants preferred to work alone. Group work is regarded by the participants as a waste of time as stated in the following:

“It’s one man for himself unless people are close friends because you tend to find it’s a short space of time and then you find everyone is under pressure and the person wants to go through their work before they can actually help you” (Participant 1)

Teamwork - I use to attend this group sessions. You find that out of six questions you’ve set you go through you only did one or perhaps you didn’t finish that one because there is too much gossip. ...I shy away from group sessions unless I have problems. I go to a friend ... I still find difficulties so I think individually you can do better than group sessions. ... So study groups, yes they do help but sometimes they just time consuming.” (Participant 2)

“Not that I cannot work in a group .But when it come to studies. I prefer to study on my own and do the things, I can do things on my own. ’Cause then I don’t have to rush. I have to do things at my own pace. I know if I do this and this and that. When you in a group you find someone else need to explain things to you for maybe an hour. Then time has been wasted and you feel like you could have done something else with that time.”(participant 3)

Participant 1 regards studying as an individual task and when experiencing difficulties only close friends would assist him. He perceives group work as time

consuming especially when a student is under pressure and during an upcoming test or examination. Group work can hamper the individual's progress as it takes time to explain and interpret questions. Participant 2 regards team work as more of a recreational activity where people come together to socialise and gossip instead of working. Participant 3 feels that she cannot work in a group as she feels that she needs to work at her own pace. She states that group work can be a time-consuming activity because it can take hours before students fully understand or have worked out questions. Emerging from this, is a sense of belief, that if students experience difficulties they need to resolve it themselves.

There seemed to exist no training for students in coping strategies regarding effective group work or peer interaction according to the participants. Therefore knowledge skills are not acquired if the student has problems with Accounting III as a subject. The participants rely solely on the way that they interpret subjects. If their interpretations are incorrect they will not seek help from their peers in order to understand. Therefore, no assimilation of information takes place and they cannot be brought to an understanding by a peer that has a higher order of thinking. This can severely impact on their ability to pass or acquire high levels of thinking and can lead to them dropping out.

Sub-category 3.2.2: Integration amongst Ethnic Groups

Group identities also follow ethnic lines socially. Thus we find that students only socialise with their own ethnic groups. A cultural divide seem to exist between ethnic groups according to the participants. This could be ascribed to South Africa's historic past of segregation and racial tensions. Although students are living in a democracy they still suffer from inequalities of the past.

This is illustrated in the following quote:

"I am Black so I need to find a Black guy to study with, that's the mentality we have. I cannot go to a White guy and ask because he will then, it will prove that we Black people we are not clever like them. There are people who would think like that 'cos when I, when I first went to Accounting three there was a guy who was always telling me that I have been doing Accounting three for four years now and I'm quitting. These White guys come and go"
(Participant 2)

Participant 2 felt that he could not cross the ethnic barrier in order to seek assistance from other race groups, as it would seem that by seeking assistance from someone from another culture this would allow him to be perceived as not intelligent. There exists an inability to overcome the racial divide at university by this participant.

The findings in this category indicate that there are clearly no coping strategies in place with regards to peer cooperation according to the participants. This indicates that racial lines are still separating people who are living in a post-apartheid era.

Category 3.3: Student –Tutor Interaction

The ability to work as a member of a team is widely recognised as one of the most important skills required of a young accountant. The development of these skills can be encouraged at tertiary level by means of group work and the incorporation of case studies and problem-solving tutorials (Hommes 2000; McConnel and Sasse 1999). Ramsay, Hanlon and Smith (2000:431) state that: “Cooperative learning is a way of obtaining greater student involvement in the learning process while at the same time enhancing communication and team-building skills”. They also point out that institutions should apply various learning approaches to suit the cognitive styles of the students in order to make Accounting more attractive to students. Slonimsky and Shalem (2006) suggestion that institutions should attempt to deal with the complexity involved in learning through text-based reality that is focused on the four core strands of academic practice namely distantiation, appropriation, research and articulation.

Sub-category 3.3.1 - Tutorial Support

The participants made the following statements regarding tutors and tutorials:

“ ..., sometimes you go into a tutorial you give a question, maybe you pre-done the question you come into the tutorial ...they tell you the solution is this and this and this. Listen, this number is coming from there and you don't check to find those kind of discussions. I believe that there more the interaction should be in those type of scenarios. Sometimes a tutor would tell you, 'I am gonna consult the lecturer again and then come back next week'. Next week you are on a different topic and then you think maybe it's more important than the other one of last week. You see those kind of stuff.” (Participant 1)

“You get to a tutorial, you get a question, and a solution beforehand so it no point of me doing the tutorial before I’m going to attend it so I just go to the tutorial sign and get the solution and it time-consuming. The tutorials itself and you getting nothing out of it so the style, or the manner you which we do the tutorials did play a crucial role in term of us getting the concept and understanding it. So the fact that we are suppose to attend say eighty percent of the tutorials and yet you are not getting anything out of it it did hamper our progressing and our studies.” (Participant 2)

Participant 2 therefore came to the conclusion that;

“...tutorial did not really benefit you. You just take the question and the solution and you just audit it. But then when you sit down and write you say, ‘Oh, you didn’t know it was too hard.’ The manner in which we conduct our tutorials was not beneficial to us.”

Tutorials featured as an activity that wastes the students’ time as the participants in this study did not actively participate by working out the questions given in tutorial sessions themselves and there was no checking system in place for students to be held accountable. Comments related to the necessity of trained tutors, issues concerning the lack of coherence between lecturers and tutorials, and the need for support for students who lacked the necessary foundation for a module. Research at UNISA (Visser and Hall 2006:58) found that students who attended tutorials did not necessarily have a better chance of succeeding than students who did not. They also recommend that unique student profiles must shape tutorial programmes, especially in Accounting, as this will determine whether the programme benefits students. Effective tutorial programmes can be beneficial but clearly tutorials at UFH were not effective in supporting students.

4.4.2.4 Theme 4: Accounting III in 2009 at UFH

Institutions create environments for learning to take place. At UFH the high percentage of students who dropped out of the B.Com Accounting gave rise to a general Accounting degree being introduced to allow students who have not acquired specialised skills to exit the degree. The introduction of any new course into a curriculum can lead to confusion and misunderstanding. This is seen in the comments/observations made by the participants in this study. Two categories emerged from this theme namely students’ misconceptions with regard to

Accounting III and the introduction of General Accounting III. The first category had one Sub-category namely student perceptions of Accounting III, the second category also had one Sub-category which dealt with the frustrations experienced by students who were redirected to General Accounting III.

Table 12: Theme 4: Categories 4.1 Students misconceptions of Accounting 111 and 4.2

General Accounting III

Category	Sub-Category	Meaning Unit
4.1 Students misconceptions of Accounting 111	4.1.1 Students' perceptions of Accounting III	<i>"Look in terms of Accounting Two you only focus on numbers. It's more arithmetic type of stuff. They use theory but in Accounting Three you go deep. And most of the things are in theory sometimes if you. Like for instance in Accounting Two you tend to be given like a financial statement and all that stuff and then they ask you about those things and you more use numbers. Now that in Accounting Three you know deep, deep, deep."</i> (Participant 1) <i>"... come exam time or test time you find something new of which you are required to think out of the box whereas you live in the box, so that puts too much pressure on us it's because you get to a new standard when you read a test or exam of which you are not used to it so that was a problem that I encountered last year."</i> (Participant 2) <i>"The first thing they say is that presumed knowledge and as an Accounting Three student you still have to not only get knowledge out of us but go outside and seek the knowledge of which we were never prepared for. The difference between Accounting Two and Accounting Three is that Accounting Two you were given a map is I can say that this is the direction you can go if this is the way you have to study Accounting this is the way you have to study financial management. But then now you coming into Accounting Three you, you stay there and they just give you something and you have to figure it out yourself from there."</i> (Participant 2) <i>"With Accounting Two there's theory. There they expect not as much and still you get point for explaining. Summerising, the theory is theory in Account Two . But in Accounts Three, theory turns to practical. You have to change it to practical."</i> (Participant 3)
	4.2 General Accounting III	4.2.1 Frustration experienced with the introduction of General Accounting III. <i>"There's one thing which happened and we did spoke to our lecturer, but you get to a paper that you find that an Honour's lecturer set the paper and when you wrote the paper you fail it. And he come back and he tell that even a lecture could not finish that paper so than how do you go about answering a paper when a lecturer failed to answer it..."</i> (Participant 2) 4.2.2 Reasons for experiencing a lack of confidence with General Accounting III. <i>"...some of us didn't feel like going anywhere. .. the B.Com General degree with Accounting general is for people who will never be Chartered Accountants. At times for me, what happened it was not so that they could change from me from B.Com Accounting. I chose the Accounting stream. And then I was told that I won't cope. So they choose for me. I didn't fight it but I was like off from the start. I became de-motivated."</i> (Participant 3)

Category 4.1 Students Misconceptions of Accounting III

Research conducted by Mladenovic (2000:142) showed that students tend to perceive Accounting as primarily numerical, objective and non- controversial, and

are less able to perceive the importance of creative judgement and communication skills for accountants. Students are inclined to perceive Accounting as having an affinity with subjects such as mathematics and statistics. This perception was reiterated by the participants in this study.

Sub-category 4.1.1: Students' Perceptions of Accounting III

This can be observed from the following quotations:

"Look in terms of Accounting Two you only focus on numbers. Its more arithmetic type of stuff. They use theory but in Accounts Three you go deep. And most of the things are in theory, sometimes if you. Like for instance in Accounting Two you tend to be given like a financial statement and all that stuff and then they ask you about those things and you more use numbers. Now that in Accounting Three you know deep, deep, deep." (Participant 1)

"... come exam time or test time you find something new of which you are required to think out of the box whereas you live in the box, so that puts too much pressure on us. It's because you get to a new standard when you read a test or exam of which you are not used to it so that was a problem that I encountered last year." (Participant 2)

"The first thing they say is that presumed knowledge and as an Accounting Three student you still have to not only get knowledge out of us but go outside and seek the knowledge of which we were never prepared for. The difference between Accounting Two and Accounting Three is that Accounting Two you were given a map, is I can say that this is the direction you can go. If this is the way you have to study accounting this is the way you have to study financial management. But then now you coming into Accounting Three you, you stay there and they just give you something and you have to figure it out yourself from there." (Participant 2)

"With Accounting Two there's theory. There they expect not as much and still you get point for explaining. Summerising, the theory is theory in Accounting Two .The theory is theory. But in Accounting Three, theory turns to practical. You have to change it to practical." (Participant 3)

Participant 1 had difficulty with interpreting Accounting at third- year level. He seemed to struggle with critical, high order thinking skills. Participant 2 felt that if they had been given clearer directions with regard to what Accounting III entailed, they might have been able to overcome the difficulties they had experienced in

Accounting III. He reiterated that higher order thinking is required in Accounting. Participant 3 stated that in Accounting III students were required to practically apply the theory to real life situations and because they had never been exposed to real life scenarios they found it difficult to interpret and understand.

All three participants at the start of the 2009 Accounting Three expected that the course would be more numerically based than was the case with Accounting II. Participants expressed shock at the realization after tests and examinations (when it was too late) that Accounting III involved all aspects of Accounting I and Accounting II together with the expectation of a more specialized, critical and analytical approach. Interpretation became imperative to understanding scenarios pertaining to Accounting III. All three participants struggled linguistically with interpretation as was evident in the theme on language. This inability was critical in their decision to drop out of the Accounting Three course in 2009.

Category 4.2: General Accounting III

The introduction of General Accounting III in 2009 was perceived by the Commerce Department at UFH as an opportunity that would enable students, who struggle in particular with the language component in Accounting III to exit the degree. Students would be allowed to switch from the pure Accounting that would enable them to become Chartered Accountants to a General B.Com Accounting degree that would allow them to exit the Commerce Faculty with a recognized degree. If they intended to become a Chartered Accountant, they would have to redo Accounting II and Accounting III.

Sub-category 4.2.1: Frustration experienced with the introduction of General Accounting III.

All three participants, due to their first semester test scores, were advised to do General Accounting III. This inevitably disillusioned many students who aspired to become Chartered Accountants. In addition, participants stated that pure Accounting III and General Accounting III were presented in the same class. Another reason expressed by the participants was the fact that students were focused on past

question papers for revision and now the structure and style of the tests and examination papers had changed.

One grave concern about examination papers was highlighted by Participant 2:

“There’s one thing which happened and we did spoke to our lecturer, but you get to a paper that you find that an Honour’s lecturer set the paper and when you wrote the paper you fail it. And he come back and he tell that even a lecture could not finish that paper so than how do you go about answering a paper when a lecturer failed to answer it...”

Due to the students not being given clear differentiation between the two courses, the shortcomings identified by the participants in this regard include the fact that students were not given a clear differentiation between the two courses. Also the change of course within the academic year and the use of external examiners led to many students who experienced difficulties similar to those encountered by the participants in this study, failing their tests and examinations. Pure Accounting and General Accounting were lectured in the same class with just the level of critical analysis being different. We can therefore deduce that this caused many of them to drop out of Accounting III. The 2009 statistics in Chapter One indicated a drastic increase in the dropout rate of students in 2009.

Sub-category 4.2.2: Reasons for experiencing a lack of confidence and feeling de-motivated.

Findings by a number of studies confirm the importance of motivation in relation to the perseverance required to complete a course of study (McInnis, James, Evans, Peel and Dobson, 1999). In a study conducted by Sharma and Burgess (1994) respondents reported feeling unmotivated and therefore decided to withdraw from the Accounting I course. Similarly, the participants in this study also expressed feelings of being de-motivated and lacking confidence whilst doing the pure Accounting and General Accounting III course in 2009.

Motivation is a complex construct. Typically, goal commitment as expressed in terms of completing a qualification is well-documented in the literature (Burgum, Martins and Northey, 1994 and Pascarella and Terenzini, 1980). This together with students reasons for enrolling in the course, is regarded as relevant factors when addressing issues of no completion (Naylor and Naylor, 1982 and Bean and Metzner, (1985).

We can deduce from the participants' responses when asked about pure Accounting III and General Accounting III that they became de-motivated and questioned their ability to complete the course which in turn led to a lack in confidence and ultimately to them dropping out.

Participant Three expressed her disbelief at being politely advised by the Faculty Manager to do General Accounting III and clearly expressed her disappointment at not becoming a Chartered Accountant:

"...some of us didn't feel like going anywhere. ... the B.Com General degree with Accounting general is for people who will never be Chartered Accountants. At times for me, what happened it was not so that they could change from me from B.Com Accounting. I chose the Accounting stream. And then I was told that I won't cope. So they choose for me. I didn't fight it but I was like off from the start. I became de-motivated."

Not being given the chance to decide for herself about her future career led to Participant 3 lacking the confidence to continue with Accounting and then dropping out.

The Accounting III course in 2009 with the introduction of the B.Com General Accounting stream being taught in the same class seems to have frustrated and confused the participants in this study. This could also have contributed to the high drop-out rate indicated in the statistics in Chapter One. For many students it would seem that the transition from B.Com Accounting III to B.Com General Accounting III caused confusion and with both the courses being offered in the same class but with the question papers differing left the linguistically challenged students at a disadvantage.

4.5 Conclusion

Chapter 4 dealt with the participants profile and the themes, categories and Sub-categories that emerged from the data. The researcher drew inferences from the students' experiences and supported these with literature from the text.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS OF THE STUDY

5.1 Introduction

Once the data was interpreted, the researcher was bound to compare and contrast different themes, categories and sub-categories to get to the comprehensive structural interpretation that contains the core experience for all the participants. After making conclusions that seemed reasonable, sensible and believable the researcher had to determine whether everything made sense by establishing the discrete findings and relating the findings to each other. By so doing the researcher looked beyond the inherent experience of individuals who together made a group. In adhering to this viewpoint, the researcher returned to the data interpretation and asked the question: “What is the underlying meaning of the core socio-educational experiences of all participants who dropped out of Accounting III in 2009?”

5.2 Findings

From the transcriptions four themes emerged: Pre-entry to university, Language, Relationships and Accounting 2009 at UFH.

5.2.1 Theme 1: Socio-Educational Background

A student’s social background often shapes the ways through which they engage with, and negotiate, campus membership (Bernstein 1990:2000). In the first theme, entitled Pre-entry to university, Berge and Huang (2004) show that student’ pre-entry attributes such as family background and prior schooling will determine their academic and social integration into the university. This study identified family background and prior schooling as two categories emerging from the transcriptions. The following findings emerged from the Category: family background with its Sub-categories financial background and parental support findings:

5.2.1.1 Category 1: Family Background

All three participants were from poor backgrounds where families were unaware of the financial implications and expectations of their children when they are studying at Higher Institutions of Education. Parental educational support was lacking due to the parents' inability to support students educationally and financially. Two sub-categories emerged, the student's financial background and schooling.

5.2.1.1.1 Sub-category 1: Student's Financial Background

Finances, or the lack thereof, were a primary cause for the drop-out of two participants from the course, especially as they were relying on their families to support them financially and were repeating Accounting III. According to research, socio-economic conditions pertaining to illiteracy, household income and poverty remain at an unsatisfactory level in South Africa (Letseka *et al*, 2010). It seems most unlikely that the average household income of people from rural areas will improve. Often lack of knowledge about financial implications for both the student and the family is not realised prior to students' entering universities (Johnstone 2004:12). When looking at the dropout rate of Black students at UFH, their disadvantaged background seem to have contributed to them dropping out of Accounting III due to their inability to support themselves whilst studying. They therefore, had to work part-time which complicated and affected their studies negatively.

Although they might have been able to cope with the subject, finances became an issue as two participants had to work and study part-time whilst registered as full-time candidates. In addition, the increasing demands of having to juggle work and study were also significant in their decision to drop out of Accounting III. Participant 3 fell pregnant during 2009 and that responsibility added to her decision to drop-out of Accounting III in 2009.

5.2.1.1.2 Sub-category 2: Parental Support

Parental support in terms of parents helping students to cope with challenges at university were also non-existent as families of the participants were not highly

educated and could not support their children or even understand the challenges that students who were studying towards a B.Com Accounting degree faced.

5.2.1.2 Category 2: Schooling

It seemed clear that all three participants lacked the necessary career guidance needed in terms of understanding the complexity of Accounting III. Their schooling did not adequately prepare them for the B.Com Accounting degree and this led them to become disillusioned about whether they had chosen the correct career path. Assisted by insufficient funding, fewer resource and less effective teaching (Van der Berg, 2008) students at poor schools are more likely to repeat classes, fail or drop out. This highlights lack of guidance, resources at school and misconceptions due to under-preparedness

5.2.1.2.1 Sub-category 1: Lack of Career Guidance

In addition, one participant spoke about having been spoon-fed, affirming that teachers at schools are not equipped to develop the ability of critical thinking in learners. According to research, learners in all nine provinces post 1994 do not enjoy similar levels of resources in education (Seroto, 2004). Schools situated in rural provinces like the Eastern Cape are the most effected and they lag behind with poor literacy rate remaining high in the rural areas when compared to urban centres (*ibid*). In addition, matriculation pass rates during the post-apartheid period were generally low, especially in rural areas which inherited education backlogs. It seems that the educational deficits may increase considering the number of unqualified teachers in rural areas (Slonimsky and Shalem, 2006). All these factors could have contributed to the three participants' poor preparation for university.

5.2.1.2.2 Sub-category 2: Misconceptions

Students entering university are generally expected to be highly practiced to be able to master text-based realities (Slonimsky and Shalem, 2006). Assisted by exceptional performance at high school level are often of the opinion that they are more than capable of overcoming academic challenges. When unable to acquire the critical skills required to master subjects at third year level they can become disillusioned.

5.2.1.3 Conclusion

According to Letseka and Maile (2008) a “death sentence” is passed on most historically Black institutions in that a sizeable number of students are annually pushed out of higher education due to financial exclusion and lack of academic support. In a written reply to a parliamentary question, the National Education Minister conceded that half the country’s undergraduates drop out without completing their degrees and diplomas (*Campus Times* supplement to *Mail & Guardian*, November 17, 2006). This alarming situation is not limited to ‘historically disadvantaged institutions’ (Letseka, *et al.*, 2010) Therefore, the participants’ reasons for dropping out based on financial difficulties and poor schooling could be regarded as not limited only to the University of Fort Hare’s Accounting III students but could be seen as a reason for many students dropping out of university.

Additionally, Bojuwoye and Mbanjwa (2006) found that the same barriers identified by U.S. college students (e.g., lack of money, lack of information) were expressed in their sample. Patton, McMahon, and Watson (2006) looked at the perception of barriers among Australian and South African students and their results were consistent with Luzzo’s (cited in Bojuwoye and Mbanjwa 2006) hypothesis that perceptions of barriers were inversely related to career planning and certainty.

Thus, we can again deduce that unless family finance, barriers to education in rural schools and career guidance in schools improve, more and more students from disadvantaged backgrounds will struggle to become integrated into universities and this will cause them to drop-out. As van der Berg (2008:877) stated that improving Black education is crucial to improving the racial earnings gap.

5.2.2 Theme 2: Language

English as the medium of instruction is widely accepted as an institutional fact, Students regard English as an aspect of institutional life against which they conduct their daily lives on campus, and whose use, function, status and meaning they collectively agree on – even if they do not think about it (Broekman and Pendlebury 2002:289 cited in Cross, Shalem, Backhouse and Adam 2009). However the English language is a major constraining factor for students who come from Black and rural

schools (Cross *et al*, 2009). Language difficulties were found to be crucial to the reasons for students dropping out of Accounting III. From the findings the following categories were deduced; the participants' experiences due to not being English mother-tongue speakers and English language difficulties.

5.2.2.1 Category 1: Difficulties with English as the language of Teaching and Learning:

What was evident throughout the interview process was the fact that students' language skills were poor. Thus it led the researcher to believe, as stated by Seroto (2004) that rural education still requires grave attention. The rate of under-qualified and unqualified teachers remains high in rural provinces. The state of qualification of school teachers will ultimately affect educational standards in those provinces (Seroto, 2004). In this study the researcher found Language difficulties to be crucial to the reasons for students dropping out of Accounting III due to them coming from disadvantaged schools where English was taught as a second or third language. The participants ultimately struggled to cope with the institutional language, particularly at third-year level.

5.2.2.1.1 Sub-category 1: Frustrations with English as the Medium of Instruction

In the South African context, in spite of the many reforms in education, Black students who were schooled in their vernacular often had to spend extra hours trying to make sense of English language text books and course notes at universities (Lindow 2006:44). They were often schooled in a more traditional manner where they were not encouraged to think for themselves. This is very different to a university environment where students are expected to be critical thinkers. Recent research includes a study by Koch and Kriel (2005) on the need to integrate language and language-related skills into the Accounting curriculum. All three participants felt the language of teaching and learning was a major problem and it contributed to their reasons for dropping out.

5.2.2.1.2 Sub category 2: Personal Challenges

Slonimsky and Shalom (2006:47) speaks about students' failure to pull out arguments in texts leading to poor structuring of ideas and illogical arguments because students often believe that their thinking is correct they become demotivated. They often spend hours reading without fully decoding the parts of the text. This causes major frustrations.

5.2.2.2 Category 2: English Language Difficulties

Access from the point of "curriculum design" which emphasises the importance of sequence and progression (Muller 2006) and academic practice which examines pedagogical forms in which lecturers can socialise under-prepared students into its specific form of text-based practices (Slonimsky and Shalem cited in Cross et al 2009) need to be looked at in terms of how to assist university students who experience difficulties with the dictates of their academic disciplines. Difficulties of adaptation of non-traditional or under-prepared students due to their disadvantaged backgrounds are compounded by the student's inability to master the institutional language (Coulon, 1993). Language difficulties greatly contributed to the participants dropping out of Accounting III in 2009. We can clearly deduce this when looking at the sub-categories.

5.2.2.2.1 Sub-category 1: English Language Content in Class

In the sub-category 'Content in class' the following was revealed: Black students who were not already skilled in the English language may require enormous attempt to maintain a sound understanding of lecture presentations. The problem can be compounded by predominantly English Home Language speakers lecturing to students whose home language are not English. Van Heerden (1997:83) found that poor academic results and high university failure rates in South Africa were due to the language of instruction being English or Afrikaans. These languages were foreign to most students who had grown up speaking a vernacular. They were more likely to drop-out due to frustration and a lack of adaptation.

5.2.2.2.2 Sub-category 2: English Language used in Tests and Examinations

In this sub-category all three participant who dropped out of Accounting III in 2009 struggled extensively during Accounting III tests and examinations in 2009 with correctly understanding and interpreting the language used in the question papers. Institutional English, especially since it is the medium of instruction at the university of Fort Hare, presented students with challenges due to them not being English mother tongue speakers. This is not unique to the Fort Hare context many studies conducted world- wide (SAQMEQ II, 2010), speaks of students struggling with language that is not their mother tongue. This leads to under-preparedness amongst students. Nyamapfene and Letseka (1995) confirm that under-preparedness amongst students from poor socio-economic backgrounds tend to contribute to their academic difficulties at university. The university curricula included matters that were unknown to many Black students. Clearly, the information could not be successfully accommodated within the students existing frame of reference. Piaget (1950) cited in James *et al.*, (2008), suggested that through cognitive processes people construct and modify their intellectual schemes in terms of learning, especially a new language and /or environment by using organization to promote adaptation which occurs through two complementary activities, assimilation and adaptation. It would, therefore, make sense that Black students studying in an unfamiliar environment, within a context and in a language that is foreign to their existing accommodation schemas, would need assistance in assimilating and accommodating language experiences in order to ensure successful adaptation and organization. Failing this, they are more likely to drop out due to frustration and lack of adaptation.

When looking at language it can clearly be deduce that all three participants had difficulty with language and this directly contributed to them dropping out of Accounting III at UFH. As stated by Coulon (1993), today the problem is not to enter university but to remain there. Lindow (2006:44) found a similar problem of language still existing in the South African context in spite of the many reforms in education. Black students, who were often schooled in their vernacular with English only a second or third language, often had to spend extra hours trying to make sense of English text books and course notes at Universities. This increased their chances of dropping out. They were often schooled in a more traditional manner where they

were not encouraged to question or think for themselves. This is very different to a university environment where students are expected to be critical thinkers. Therefore, language can be seen as a major reason for students dropping out of university, even at third year level.

5.2.3 Theme 3 : Students and Relationships

In South Africa literature has grown to examine patterns of students' participation in formal institutions of learning (Cross and Johnson, 2003), ways in which academic practice can support under-prepared learners (Griesel, 2004), and what academic knowledge is worth knowing (Muller, 2000). There has to be a "curriculum responsiveness" (Moll, 2004) that focuses on the instructional strategies and learning pathways which a university employs in order to cater for its diverse student body, whilst socializing students into a form of academic inquiry that is aligned with the dictates of their academic discipline. The first category that emerged was based on student – lecturer interaction and support Richard and Swan (2003:69) point out the complexities and multidimensionality that characterise lecturer – student interaction. As West and Saunders (2006:719) states that currently there is a trend in Accounting education to shift from the existing traditional teacher-centred approach which currently dominates the South African Accounting education, to a learner-centred approach. Lecturers are now being challenged to shift their focus from what they teach to what students should learn by making their classroom teaching more student friendly. Furthermore, we examined, Co-operative Learning in terms of the sub-categories entitled Peer Interaction had two sub-categories and Tutor Interaction with two sub-categories.

5.2.3.1 Category 1: Lecturer and Student Interaction and Support

The context of the university is characterised as appearing to be open because the lecturer authorises knowledge within the social space of learning and teaching (Albrecht and Sack, 2000:43). The participants described a sense of the lecturers always at the top of the educational hierarchy with students having to fit in with their consultation times and how approachable they were. In addition, any complaint with regard to lecturers even if reported according to the participants had the lecturers

appear unapologetic and the issue is never addressed with the class nor with the student concerned as stated by one participant. There generally seem to be a sense of avoidance of certain lecturers due to their attitude (according to the three participants in this research) being condescending towards students. However this study is the subjective view of three participants who might have lacked the confidence to openly address the lecturers involved. It cannot be understood as the opinion of the majority because the study cannot be generalised.

One participant described a lecturer as racist and stated that some Black students are undermined from an academic perspective and deliberately prevented from succeeding. This suggested that white students were offered academic support that was not offered to Black students. The experience of student reported here may be isolated but it assumes significance for two reasons. Firstly, it is in direct conflict with the policy of the university that emphasises a commitment to fostering a culture of dialogue and respect for difference. Secondly, it points to limitations on the part of the students that if they do not share the academic code and have knowledge gaps (owing to historical disadvantage), they struggle.

It seems that when students do understand the official culture of individual responsibility and get mediated by racism, which is the most familiar cause in South Africa for deprivation and powerlessness, they tend to see discourses such as racism infringing upon their perceptions of performance (Cross *et al*, 2009). What seemed lacking was the fact that clear criteria were not transmitted formally and pedagogically causing the student to believe that the lecturer was preventing that student from passing. Hence the student chose to fail. In an attempt to make sense of her alienating experience, the student made use of an explanation from everyday experience as a victim of the apartheid legacy, an experience largely mediated by racism. This led to the student dropping out, believing that the lecturer was racist. The idea of racism in South Africa is still very prevalent within the university context (Cross *et al*, 2009) and often students who struggle and have not been engaged in dialogue or sufficiently supported by lecturers may validate their dropping out of university by reference to lecturers being racist.

It is also clear that the boundaries of race and ethnicity are certainly thinning and becoming more porous at UFH. As a result, the other two participants interviewed

did not see manifestations of racism in their interaction with lecturers. With regard to peer support a different scenario emerged.

5.2.3.2 Category 2: Peer support

In real life, according to Cross and Johnson (2003), group identities in South Africa still reflect the apartheid legacy. This is clearly deduced from transcriptions at UFH within the Commerce Faculty. Not only have all three participants expressed an inability to work in groups but in addition they are not able to work with other ethnic groups or seek assistance from them. Two sub-categories emerged that supported this claim.

5.2.3.2.1 Sub-category 1: Group work

The idea of co-operative learning or team work amongst students doing Accounting III during 2009 seemed non-existent. Although the constructivist theory of Vygotsky states that people learn from social interaction through scaffolding meaning by listening to others that have more knowledge, it is in the zone of proximal development, which is the difference or gap between what a person can do independently or knows, and what he or she can learn to do through instruction or scaffolding, that social scaffolding or instruction takes place (Vygotsky, 1978). This process can be perceived as a necessary support system that leads to learning and cognitive growth but these appear to be non-existent amongst UFH Accounting III students. This could also contribute to the students dropping out due to frustration.

5.2.3.2.2 Sub-category 2: Ethnic difficulties amongst peers

UFH participants in this research perceive foreign students, irrespective of their country of descent, as naturally more dedicated and hardworking than themselves but this did not encourage any of the participants in this study to seek assistance from foreign or white students. Instead Participant Two stated that:

“I am Black so I need to find a Black guy to study with, that’s the mentality we have I cannot go to a white guy and ask because it will prove that we Black people we are not clever like them...”

It seems clear that group identities still reflect the apartheid legacy (Lindow, 2006:44). Black students attach a different meaning to race and ethnic groupings. Many students come to UFH, a historically Black University expecting a perfect non-racial harmony but find that Blacks only interact with Blacks and Whites with Whites. Similarly, Zimbabwean students tend to interact only with Zimbabwean students. Overall, student relationships with their peers are complex and often students who encounter an academic problem know that UFH authorities can help but socially they know that they can only socialise with people from their own ethnic groups. Therefore, if the person from whom they need help is not Black they are more likely not to seek assistance from them. This inability to interact with other ethnic groups can also be detrimental to students who might understand their peers' explanations better than those of their lecturers (Lindow, 2006:44).

5.2.3.2.3 Tutor Support

The tutorial programme with regard to Accounting III in 2009 was compulsory but in the words of Participant Two *"You just take the question and the solution and you just audit it."* Clearly the tutorial programme that the participant attended did not have the necessary effect as solutions to questions handed out to students to do were readily available without tutors actually checking whether or not students had actually done the work. There were thus no guarantees that students had actually attempted questions and that the necessary knowledge was imparted. In addition according to the participants, some tutors were not able to assist them and at times had to refer questions to the lecturer for answers. This was highlighted by Participant 2, who told of a tutor who would not repeat or answer the questions the following week, but would continue with the new work and ignore the question posed by the students. So, although tutorial support remains an essential issue in the planning and designing of co-operative learning experiences for students, it did not prove effective in supporting the three participants of this study in 2009. As stated by Visser and Hall (2006) research has found that students who attend tutorials do not necessarily have a better chance of succeeding than students who do not.

5.2.3.2.4 Conclusion

From the above we can clearly state that some Accounting III students at UFH have concerns with an individualistic campus ethos that many students bring to the campus. Everybody just goes about their own business, not really caring about what's happening around other people. Co-operative learning is therefore not used effectively. The participants are, therefore, entirely reliant on themselves for bringing meaning to Accounting III. They attempt to solve their own problems using their own insight. Even the tutorial structures at the university is not accommodating the interactive approach as it is time consuming, according to the three participants who had dropped out of Accounting III in 2009. This leading them to rely on their own understanding of the course. Therefore, if their insight is incorrect in terms of interpreting the course context in Accounting III they automatically fail and this leads to them dropping out.

5.2.4 Theme 4: The Accountancy III Programme of 2009

Two categories emerged from this theme, namely Students' Misconceptions with regard to Accounting III and the Introduction of General Accounting III. The first category had one sub-category namely Student Perceptions of Accounting III. The second category also had two Sub-categories that dealt with the Frustrations experienced by students who were redirected to General Accounting III and the reasons for experiencing a lack of confidence with General Accounting III.

5.2.4.1 Category 1: Students misconceptions of Accounting III

Research conducted by Mladenovic (2000:142) showed that students tend to perceive Accounting as primarily numerical, objective and non- controversial, and are less able to perceive the importance of creative judgement and communication skills for accountants. Students are inclined to perceive Accounting as having an affinity with subjects such as mathematics and statistics. This perception was reiterated by the participants in this study.

5.2.4.1.1 Sub-category 1: Students' perceptions of Accounting

All three participants at the start of the 2009 Accounting III perceived that the course would be more numerically based, which according to the participants was the case with Accounting II. Participants expressed shock at the realization after tests and examinations (when it was too late) that Accounting III involved all aspects of Accounting I and Accounting II together with the expectation of a more specialized, critical and analytical approach. Interpretation became imperative to understanding scenarios pertaining to Accounting III. All three participants struggled linguistically with interpretation as was evident in the theme on Language. This inability was critical to their decision to drop-out of the Accounting III course in 2009.

5.2.4.2 Category 2: General Accounting III

The introduction of General Accounting III in 2009 was perceived by the Commerce Department at Fort Hare as an opportunity that would enable students who struggle in Accounting III to have a way to exit the degree. Students would be allowed to switch from pure Accounting that would enable them to become a Chartered Accountant to a General B.Com Accounting degree that would allow them to exit the Commerce Faculty with a recognized degree. If they intended to become Chartered Accountants they would have to re-register for Accounting II and Accounting III.

5.2.4.2.1 Sub-category 1: Frustration experienced with the introduction of General Accounting III

All three participants, due to their first semester test scores, were advised to do General Accounting III. This inevitably disillusioned many students who aspired to become Chartered Accountants. In addition, participants stated that pure Accounting III and General Accounting III were presented in the same class. Another reason expressed by the participants was the fact that students were focused on past question papers for revision and now the structure and style of the tests and examination papers had changed. Due to the shortcomings identified by the participants not being given a clear differentiation between the two courses as both were taught in the same class as well as the change of the course within the academic year with external examiners setting papers, the participants experienced

difficulties. This according to the participants caused many students who had difficulties similar to the three participants in the study to fail their tests and examinations. It can, therefore, be deduced that this could have been a reason for the three of them to drop out of Accounting III. The 2009 statistics in Chapter One indicate a dramatic increase in the dropout rate of students in 2009.

5.2.4.2.2 Sub-category 2: Reasons for experiencing a lack of confidence with the introduction of General Accounting III

Motivation is a complex construct. Typically goal commitment as expressed in terms of completing a qualification is well documented in the literature (Burgum et al., 1994 and Pascarella and Terenzini, 1980) and affects students' perceptions of a course as well as giving them reason to enrol for a specific course. These reasons are regarded as relevant factors when addressing issues of non completion (Naylor and Naylor, 1982 and Bean and Metzner, (1985). We can deduce from the participants responses, when asked about pure Accounting III and General Accounting III, that they became de-motivated and questioned their ability to complete the course leading to a lack in confidence and ultimately dropping out. Participant 3 expressed her disbelief at being politely advised by the Faculty Manager to do General Accounting III and clearly expressed her disappointment at not becoming a Chartered Accountant. Not being given the chance to decide for herself about her future career led to Participant 3 lacking the confidence to continue with Accounting and then dropping out. The Accounting III course in 2009, with the introduction of the B.Com General Accounting stream being taught in the same class, seems to have frustrated and confused the participants in this study. This could also have contributed to the high drop-out rate indicated in the statistics in Chapter One. For many students it would seem that the transition from B.Com Accounting III to B.Com. General Accounting III caused confusion and with the both courses being offered in the same class but with the question papers differing, the linguistically challenged students were left at a disadvantage.

5.3 Conclusion

This study examined the frustrations and challenges with regard to the socio and educational experiences of students in Accounting III at UFH during 2009 and who have dropped out of the programme. The statistics state that there was an increase in the number of students who dropped out of Accounting III in 2009. Many variables could be ascribed as having contributed to the students' reasons for dropping out. These could have impacted on the students from their pre-entry into the university to their actual third year specialisation levels as explained in the summary of the findings above. Language and financial difficulties seemed to be crucial to the participants of this study in terms of their reasons for dropping out. Other factors such as student relationships and the Accounting III course in 2009 could have impacted as well on students' decisions but we must bear in mind that this study cannot be generalized as each student brought his/her unique situation to the university. Also, this being a qualitative study using a sample of just three candidates, it makes it impossible to conclude that what caused the participants of this study to drop out could be similar to reasons for university students from other institutions to drop out. The sample again, is too small to justify that other students doing Accounting III at UFH in 2009 could have experienced similar difficulties.

This study, with all its limitations, should be able to promote an understanding in South Africa as to what students perceive as their reasons for dropping out of universities at third-year Accounting level. Further research into student drop-out rates will be interesting and useful. Using the information elicited from literature, student's responses have helped to explore some issues about student perceptions on dropping out of university. Hence this study has afforded the three participants an opportunity to express their feelings and give voice to their understanding.

5.4 Limitations of the Study

5.4.1 Introduction

The study was approached from the student's perspective. However, it is the researcher's opinions of what the socio-educational experiences of Accounting III

students are that have been discussed and the challenges that English language as a medium of learning and teaching pose to the participants.

5.4.2 Sample Bias

Although the researcher attempted to be objective, there could be some bias attributed to the fact that the participants had interacted with the researcher during a skills programme organised by the Commerce Department in their second year of auditing. The participants were thus known to the researcher, but the fact that the participants were known allowed them to feel comfortable in sharing their experiences of Accounting III more freely.

5.4.3 Generalization

The researcher used a qualitative research design with emphasis on interpretation since the aim was to interpret the meaning of the student's experiences. While this method was seen as suitable, it does not offer substantial theory that has some level of generalisation, the sample size was also too small.

5.4.4 Personal Limitations

The researcher at all times attempted to bracket herself when dealing with the transcripts in order to keep personal feelings and information objective. This was not always possible as the researcher was a novice with regard to qualitative research; the participants were known to her. The researcher had taken on a new position, her new working environment required her to adapt to new situations and at times demanded her full attention. The information that she managed to transcribe helped her focus on her goal irrespective of feelings and the increased workload that she encountered.

The feelings experienced by the researcher confirm reports (DeBourgh 2003:149) that conducting an investigation on a subject known is potentially emotionally threatening to both the researcher and the researched. It is difficult to stay objective when dealing with people.

5.5 Recommendations

- It would be beneficial if the research could be repeated over time in order to gain a longitudinal view of the development, changes and reasons why students drop- out of Accounting III. Other universities could also be included as retention rates affect all Institutions of Higher Education (Letseka *et al.*,2010).
- For students to achieve and improve their academic work would require substantial commitment and resources. Therefore, specialised enhancement programmes need to be introduced and evaluated to provide students with additional skills (Boughey, 2008).
- Interventions could be aimed at promoting academic achievement as an important part of integration and in addition, provide final-year students with skills acquired from practical experience (Birkett and Prather-Stewart, 1995) and technology assistance such as past examination question papers to assist them with language barriers.
- The promotion and encouragement of study groups, particularly at third year level may help to change the negative view of 'every man for himself' (Ramsey, Hanlon and Smith, 2000:431) and assist students to complete the degree instead of dropping out.
- Lecturers should attempt to pre-empt areas of difficulty and avail extra material to students in order for them to become more exposed to the type of language necessary for interpretation purposes (Nearon, 2002:29). Although the results only reflect the students' perceptions and cannot be generalised, they can help us to understand what and why Accounting III students drop out.
- Tutorials featured as a central theme and some students felt that they were not adequately prepared in tutorial classes to be successful as they merely went unprepared to such classes and then audit (check) the answers as they were given. No real effort was put into working out the questions due to time constraints. A more supportive tutorial system could be looked at in order to effectively assist struggling students.

- It is clear that many students want to use a university education as a passport to enter the world on a higher socio-economic level (Van der Berg 2008). Universities, and therefore lecturers, are faced with the challenge to foster this confidence and excitement whilst preparing students for the world of work. The data indicates that not all students entering UFH's Commerce Faculty are well informed on what to expect of the B.Com Accounting Degree, especially at Accounting III level.
- Class sizes indicate that some students may be very comfortable with large classes while others may need smaller class groups (Nearon, 2002:29). These students may have particular needs for tutoring and mentoring.
- Lecturers need to utilize early warning signs to determine the gaps in Accounting III students' knowledge, skills and attitudes, which may be easier to address if the inadequacies in particular areas such as concepts or jargon in Accounting are addressed from Accounting I to Accounting III level. Language within the Accounting learning area needs to be developed a more practical approach to the teaching of Accounting through practical work can assist with 'clarification of concepts' (Riahi-Belkaoui, 2000). This approach can ensure a solid foundation for moving from the 'concrete to the abstract' in order for students to relate accounting concepts to what they already know.

5.6 Final Conclusion

The findings reveal that the students' poor socio and educational background, together with the language of teaching and learning caused them great difficulty. Parents' low level of education aided by low socio-economic status, the three student's interaction in terms of their relationships with lecturers and other students, proved very challenging due to the language barrier. The introduction of General Accounting III in the same class as pure Accounting aided the three participants' inability to pass. These were the contributing circumstances stated by the participants as their reasons for dropping out of Accounting III in 2009.

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APPENDIX A

B.COM ACCOUNTING (or equivalent) LEADING TO THE CTA – 3 YEAR PROGRAMME (3rd)

University of Fort Hare

B.COMM Accounting – 60001

THIRD YEAR (enrolled for Fin Acc 3 – CA stream)

	<i>Enrolment</i>			<i>Withdrawn</i>			<i>No of students enrolled for & who wrote the final exam</i>			<i>Passes Fin Acc 3 (i.e. achieved 50% and above) 2007</i>		
	<i>2007</i>			<i>2007</i>			<i>2007</i>			<i>2007</i>		
	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>
<i>Non SA Citizens</i>	1	1	2	0	0	0	1	1	2	1	1	2
<i>African (SA)</i>	14	21	35	2	4	6	12	17	29	5	6	11
<i>Coloured (SA)</i>	5	2	7	6	0	6	0	1	1	1	0	1
<i>Indian (SA)</i>	6	3	9	0	0	0	6	3	9	0	1	1
<i>White (SA)</i>	28	18	46	6	3	9	22	15	37	10	18	28
<i>Total</i>	54	45	99	14	7	21	41	37	78	17	26	43

B.COM ACCOUNTING (or equivalent) LEADING TO THE CTA – 4 YEAR EXTENDED PROGRAMME (4th)

University of Fort Hare

B.COMM Accounting – 60006

THIRD YEAR (enrolled for Fin Acc 3 – CA stream)

	<i>Enrolment</i>			<i>Withdrawn</i>			<i>No of students enrolled for & who wrote the final exam</i>			<i>Passes Fin Acc 3 (i.e. achieved 50% and above) 2007</i>		
	<i>2007</i>			<i>2007</i>			<i>2007</i>			<i>2007</i>		
	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>
<i>Non SA Citizens</i>	62	25	91	0	0	0	62	29	91	21	15	36
<i>African (SA)</i>	110	123	233	1	8	9	109	115	224	22	20	42
<i>Coloured (SA)</i>	0	0	0	0	0	0	0	0	0	0	0	0
<i>Indian (SA)</i>	0	0	0	0	0	0	0	0	0	0	0	0
<i>White (SA)</i>	0	0	0	0	0	0	0	0	0	0	0	0
<i>Total</i>	172	152	324	1	8	9	171	144	315	43	35	78

APPENDIX B

B.COM ACCOUNTING (or equivalent) LEADING TO THE CTA – 3 YEAR PROGRAMME (3rd)

University of Fort Hare

B.COMM Accounting – 60001

THIRD YEAR (enrolled for Fin Acc 3 – CA stream)

	<i>Enrolment</i>			<i>Withdrawn</i>			<i>No of students enrolled for & who wrote the final exam</i>			<i>Passes Fin Acc 3 (i.e. achieved 50% and above) 2008</i>		
	<i>2008</i>			<i>2008</i>			<i>2008</i>			<i>2008</i>		
	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>
<i>Non SA Citizens</i>	12	5	17	0	0	0	12	5	17	6	5	11
<i>African (SA)</i>	22	10	32	0	0	0	22	10	32	10	8	18
<i>Coloured (SA)</i>	0	1	1	0	0	0	0	1	1	0	0	0
<i>Indian (SA)</i>	1	0	1	0	0	0	1	0	1	0	0	0
<i>White (SA)</i>	16	8	24	0	0	0	16	8	24	0	0	0
<i>Total</i>	51	24	75	0	0	0	51	24	75	16	13	29

B.COM ACCOUNTING (or equivalent) LEADING TO THE CTA – 4 YEAR EXTENDED PROGRAMME (4th)

University of Fort Hare

B.COMM Accounting – 60006

THIRD YEAR (enrolled for Fin Acc 3 – CA stream)

	<i>Enrolment</i>			<i>Withdrawn</i>			<i>No of students enrolled for & who wrote the final exam</i>			<i>Passes Fin Acc 3 (i.e. achieved 50% and above) 2008</i>		
	<i>2008</i>			<i>2008</i>			<i>2008</i>			<i>2008</i>		
	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>
<i>Non SA Citizens</i>	16	15	31	1	0	1	15	15	30	5	11	16
<i>African (SA)</i>	46	64	110	21	26	47	25	38	63	11	20	31
<i>Coloured (SA)</i>	0	0	0	0	0	0	0	0	0	0	0	0
<i>Indian (SA)</i>	0	0	0	0	0	0	0	0	0	0	0	0
<i>White (SA)</i>	0	0	0	0	0	0	0	0	0	0	0	0
<i>Total</i>	62	79	141	22	26	48	40	53	93	16	31	47

APPENDIX C

B.COM ACCOUNTING (or equivalent) LEADING TO THE CTA – 3 YEAR PROGRAMME (3rd)

University of Fort Hare

B.COMM Accounting – 60001

THIRD YEAR (enrolled for Fin Acc 3 – CA stream)

	<i>Enrolment</i>			<i>Withdrawn</i>			<i>No of students enrolled for & who wrote the final exam</i>			<i>Passes Fin Acc 3 (i.e. achieved 50% and above) 2009</i>		
	<i>2009</i>			<i>2009</i>			<i>2009</i>			<i>2009</i>		
	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>
<i>Non SA Citizens</i>	22	4	26	1	1	2	17	9	26	17	9	26
<i>African (SA)</i>	22	30	52	17	24	41	5	6	11	4	4	8
<i>Coloured (SA)</i>	3	0	3	1	0	1	1	0	1	1	0	1
<i>Indian (SA)</i>	2	0	2	1	0	1	1	0	1	0	0	0
<i>White (SA)</i>	7	6	13	2	1	3	3	4	7	3	4	7
<i>Total</i>	56	40	96	22	26	48	27	19	46	25	17	42

B.COM ACCOUNTING (or equivalent) LEADING TO THE CTA – 4 YEAR EXTENDED PROGRAMME (4th)

University of Fort Hare

B.COMM Accounting – 60006

THIRD YEAR (enrolled for Fin Acc 3 – CA stream)

	<i>Enrolment</i>			<i>Withdrawn</i>			<i>No of students enrolled for & who wrote the final exam</i>			<i>Passes Fin Acc 3 (i.e. achieved 50% and above) 2009</i>		
	<i>2009</i>			<i>2009</i>			<i>2009</i>			<i>2009</i>		
	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>
<i>Non SA Citizens</i>	2	1	3	0	0	0	2	1	3	1	1	2
<i>African (SA)</i>	24	24	48	10	9	19	14	13	27	13	13	26
<i>Coloured (SA)</i>	0	0	0	0	0	0	0	0	0	0	0	0
<i>Indian (SA)</i>	0	0	0	0	0	0	0	0	0	0	0	0
<i>White (SA)</i>	0	0	0	0	0	0	0	0	0	0	0	0
<i>Total</i>	26	25	52	10	9	19	16	14	30	14	14	28

APPENDIX D

School of Postgraduate Studies
Faculty of Education
University of Fort Hare
East London Campus
30 June 2009

The Head of the Nkulu Commerce Faculty
University of Fort Hare
East London Campus

Dear Sir

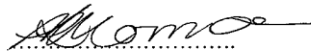
Request permission to carry out research at the University of Fort Hare in the Commerce Faculty.

I, Renee Fiona Morrison M.Ed. candidate at the University of Fort Hare, School for Post – Graduate Studies, as part of my academic programme am conducting research on: The impact of an intervention programme on second year/ third year Thutuka B.Com Accounting students who are not taught in their vernacular at the University of Fort Hare East London Campus.

As part of the process, I am hereby requesting permission to conduct my research in your Faculty. My research will involve a survey and interviews/questionnaires to be completed by the students as the participants of the study. A consent form requesting permission from the individual students will follow during data collection as the students will be approached separately for the investigation.

Should you consent I wish to guarantee you that any information that you may provide will be confidential. At no time will identities be divulged or made available to anyone other than the researchers.

Thank you.



R. Morrison
(Researcher)

APPENDIX E

UNIVERSITY OF FORT HARE
NKUHLU DEPARTMENT FOR ACCOUNTING STUDIES
P.O Box 1050, East London, 5200
TEL.: +27 (043) 7047011, FAX.: +27 (043) 7047274



Together in Excellence

01 October 2009

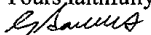
The Registrar
University of Fort Hare
Alice

Dear Dr Mrwetyana

**Re: Permission for Ms. R. Morrison to conduct research into the Tutorial
Programmes on offer in the Department of Accounting**

Ms. Morrison is a master's student in the Department of Education at the University of Fort Hare. She wishes to conduct the above mentioned research. This research is welcomed by the Department.

Kindly provide official clearance for her to do so.

Yours faithfully

Gillian Bartlett
For: Mr. T. Zakuza

APPENDIX F

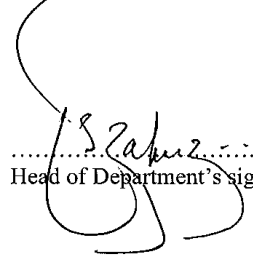
CONSENT FORM

I TEMBA ZAKURA

Hereby give / ~~do not give~~ consent to the Commerce Faculty participating in the study on

**The impact of an intervention programme on second year/ third year Thutuka
B.Com Accounting students who are not taught in their vernacular at the University
of Fort Hare East London Campus.**

I understand that the Faculty is participating freely without being forced in any way. I
also understand that I can stop the Faculty participating in the study and my decision to
do so will not affect the Faculty negatively.


.....
Head of Department's signature

Date: 1/7/09