

Faculty Specific Publications

Economic & Management Sciences

Articles / opinion pieces about teaching for the Faculty of Economic and Management Sciences

Bothma, A., H. L. Botha, et al. (2004). "School results and access test results as indicators of first-year performance at university." Orion 20(1): 73-88.

Abstract: The goals set by the National Plan for Higher Education, the fact that many schools are still severely disadvantaged as well as far-reaching changes in the school system demand that South African universities urgently reconsider their admission procedures. Redesigning admission procedures calls for a thorough understanding of the interrelationships between school marks, results in existing access tests and first-year university performance. These interrelationships were statistically investigated in the case of the 1999, 2000 and 2001 intake groups, who were compelled to write access tests before being admitted to Stellenbosch University. The results of this investigation confirm an alarming degree of unpreparedness among many prospective students regarding what is expected of them at university. This is aggravated by school marks creating a totally unrealistic expectation of performance in the first year at university. It is emphasised that schools and authorities dealing with admission of prospective students at universities should be cognisant of the findings reported here. Furthermore, the statistical analyses demonstrate several novel techniques for investigating the interrelationship between school marks, access test results and university performance.

Burke, L. A., M. Ahmadi, et al. (2009). "Effectiveness of PowerPoint-Based Lectures Across Different Business Disciplines: An Investigation and Implications " Journal of Education for Business: 246-251.

Abstract: The authors investigated business faculty members' degree of Power-Point (PPT) use across different functional areas in a business program and their use of specific PPT features. The authors also examined students' perceptions of PPT's effectiveness across different business courses (e.g., accounting, economics, management, business law, marketing). After discussing the findings, the authors offer practical tips for effectively using PPT. (Contains 3 tables.)

Byrne, M. and B. Flood (2005). "A Study of Accounting Students' Motives, Expectations and Preparedness for Higher Education." Journal of Further and Higher Education 29(2): 111-124.

Abstract: Framed by the accounting education change debate and growing national concern regarding student attrition, this paper examines the perceptions of first-year students as they commence their study of accounting at an Irish university. It explores a range of factors which impact on students' learning: their motives for entering higher

education, their rationale for selecting an accounting programme, their preparedness for further study and their expectations. The findings offer accounting educators the opportunity to have a greater sensitivity to, and a better understanding of, their students. This will enable better-informed curriculum, teaching and assessment within the accounting discipline, aiding students' transition to higher education and leading to higher quality learning.

Carrol, A. (2007). "Team Assessment Task for Management Accounting: A Divisional Management Case Studies Approach." e-Journal of Business Education & Scholarship of Teaching 1(1): 70-78.

Cloete, F. and B. Rabie (2008). "Overview of tertiary public training in South Africa." Africanus 38(2): 55-76.

Abstract: This article deals with the contents and delivery of public policy education and training programmes at South African higher education institutions. It first conceptualises public policy, then identifies the prevailing best practices in public policy training internationally to establish benchmarks against which the South African situation can be assessed. The contents and delivery of public policy training programmes in South Africa are then summarised and assessed against these benchmarks. Public policy programmes are presented in various faculties, not only in public administration or public management departments, but in many political science departments, as well as specialised sectoral programmes. Training programmes normally consist of academic education programmes for full-time students at undergraduate and postgraduate level, as well as short in-service executive training programmes for mid-career professionals in public sector agencies and organisations. These are presented part time or in the form of a block release programme, through face-to-face residential teaching or distance learning modes. The contents of policy curricula are normally constructed around one or more international texts or domestically published texts, mostly following a policy procedural approach that conceives, describes, analyses and assesses the public policy process as consecutive, but inter-linked stages. These curricula are sometimes purely theoretical and in other cases are illustrated with practical examples. The nature, focus and contents of South African public policy programmes are generally in line with international standards. Local programmes are diverse and heterogeneous, although the policy process or sectoral policy foci are always the hub. A better balance between content and procedure should be established for a more accurate perspective on public policy.

Dahlgran, R. A. (1990). "Teaching Innovations in Agricultural Economics: An Economic Approach." American Journal of Agricultural Economics 72(4): 873-882.

Abstract: An economic learning model, with time inputs of instructional preparation, classroom contact, and student preparation under both innovative and traditional teaching methods, is developed and used to evaluate teaching innovations in agricultural economics. The model's implications for evaluating teaching innovations are developed and tested. The conclusions are as follows: a comparison of test scores for experimental and control groups to evaluate teaching innovations ignores the efficiency impacts of "labor-saving" innovations; students can provide useful data for evaluating teaching innovations; and economic cost-benefit concepts should guide conclusions about the effectiveness of innovations.

DeWitt, A. O., J. M. McNett, et al. (2007). Establishing the Connection: Tacit Knowledge in a Signature Pedagogy for Management Education.

Abstract: A primary goal of management education is to prepare students to be effective managers. In management, the ability of professionals to act – or to know and to do – in complex, multi-culture, technologically-driven global business environments is the valuable resource that builds competitive advantage, effectiveness and efficiency in companies. This value-added knowledge (to know and to do) is a significant contributing element to the success of companies. Thus, it is imperative that management education address this notion of action and the thread of “thinking like a manager” in our pedagogy. This paper suggests that defining and developing a signature pedagogy that addresses the action notion is a valid approach to accomplish this. In addition, the concept of tacit knowledge is the basis for understanding and developing the action notion in management education pedagogy. This paper discusses the concept of signature pedagogies defined by the Carnegie Foundation for the Advancement of Teaching in their 10-year study to understand how students are prepared for practice in professional fields. It then analyzes the significance of the concept of action – or to know and to do – in these signature pedagogies and its application to management education. It concludes with the concept of tacit knowledge that goes to the core of action in developing a signature pedagogy for management education.

Durtschi, C. (2003). “The Tallahassee BeanCounters: A Problem-Based Learning Case in Forensic Auditing.” *Issues in Accounting Education* 18(2): 137-173.

Abstract: You are auditing the books of the Tallahassee BeanCounters (TBC), a minor league baseball team in Tallahassee, Florida. During your audit the team’s owner, Franklin Kennedy, approaches you and offers an additional fee if you will quietly investigate the possibility of fraud within the firm. Mr. Kennedy reports that he received an anonymous tip and, based on that information, believes that someone within the firm could be perpetrating fraud. Your task is to use the information given here (the financial books and back-up documents) as a starting point for your investigation. From that starting point, use creativity and investigative skills to determine what other information you need. After obtaining requested information, use all the material you have gathered to determine whether fraud was committed. To completely solve a fraud, you must show the following: who committed the fraud, how it was committed, that it was intentional (not error), the economic impact of the fraud, and that it was your suspect who gained financially from the fraud.

Evans, E., J. Tindale, et al. (2009). “Collaborative Teaching in a Linguistically and Culturally Diverse Higher Education Setting: A Case Study of a postgraduate accounting program.” *Higher Education Research and Development* 28(6): 597-613.

Abstract: A brief narrative description of the journal article, document, or resource. The “Language for Professional Communication in Accounting project” has changed teaching practice in a linguistically and culturally diverse postgraduate accounting program at Macquarie University in Australia. This paper reflects on the project’s interdisciplinary and collaborative approach to diversity in the classroom by tracing its growth and development and describing the way in which it is supporting the integration of professional communication skills and discipline-specific content within the Master of Accounting program. In particular, the paper demonstrates that discipline specialists working in a continuous and collaborative relationship with English language specialists, to integrate and assess communication skills and enrich the curriculum, leads to better outcomes for students and staff. The paper contributes to a growing literature on approaches that integrate particular graduate attributes into programs with diverse student populations, rather than bolt-on interventions by language specialists that have limited outcomes. (Contains 2 figures.)

Gudmundsson, S. (2001). "Collaborative Learning in Logistics and Transport: The Application of 3WIM." *International Journal of Physical Distribution and Logistics Management* 31(7/8): 537-564.

Abstract: The article reports on the development of a collaborative learning method in two master's level courses given as part of a logistics track within an international business degree programme. The method, termed the three-way interaction method (3WIM), combines traditional case teaching and problem-based learning through high intensity three-way interaction between student groups. The method involves one group taking the role of problem-solvers (presenters/consultants), another group taking the role of decision-makers (company executives/board of directors), while the third group evaluates the performance of the other two groups (skill development/quality improvement). As usual in collaborative learning, the 3WIM is student-driven, so the tutor takes on the role of a facilitator rather than the main disseminator of knowledge. Comparing the course evaluations of the previous approach to learning and the 3WIM, a statistically significant improvement was detected in satisfaction among students. What is more, the method solved other problems, such as increasing the intensity of the learning experience, reducing passenger tendencies and absences.

Horn, P. M. and A. I. Jansen (2008). "Improving success rates for first-year Economics students by means of a summer school programme – an evaluation." *Education as Change* 12(1): 67-79.

Abstract: No abstract

Kopczak, L. R. and J. C. Fransoo (2000). "Teaching Supply Chain Management through Global Projects with Global Project Teams." *Productions and Operations Management* 9(1).

Abstract: In this article, we describe the Global Project Coordination Course, a course in which project teams composed of three students from each of two overseas universities execute company-sponsored projects dealing with global supply chain management issues. The \$75,000 to \$100,00 contributed in total by the three to four sponsoring companies funds all course expenses. We assess the benefits and challenges of the use of cross-cultural project teams with diverse educational backgrounds. We conclude that the course provides a unique and effective vehicle for furthering students' knowledge of Supply Chain Management and Information Systems, improving understanding of "soft" issues, and training students to work in diverse, global, cross-cultural project teams.

Lamprecht, C. and G. Nel (2004). "Die toepaslikheid van rekenaargebaseerde assessering: 'n Loodsstudie." *Meditari Accountancy Research* 12(1): 137-163.

Abstract: In the light of the acceleration in the international and local information and knowledge revolution, the University of Stellenbosch (US) has introduced an e-learning strategy to gain maximum benefit from the developments in information technology. In support of this strategy, the US has implemented WebCT as an electronic course management system. Subsequent consultations have revealed doubt among accounting lecturers and students about the effectiveness of WebCT assessment of tests in Financial Accounting. The purpose of the study was therefore to investigate this perception on the basis of the available literature, our own experience, categories of student learning and feedback from students. The WebCT assessment function was also contrasted with traditional assessment methods. It was concluded that although WebCT is not a quick fix, it could be implemented successfully in bigger classes, provided that innovative lecturers are responsible for these classes.

Lamprecht, S., G. Nel, et al. (2005). "The Effectiveness of Webct as a progress-assessment tool in English Studies." *Journal for Language Teaching* 39(1): 132-147.

Abstract: Given the acceleration in the international and local information and knowledge revolution, the University of Stellenbosch (US) has implemented an e-learning strategy to gain maximum benefit from the developments in information technology. In support of this strategy the US has implemented WebCT as an electronic course management system. The purpose of this study was to investigate whether the complementary learning and assessment techniques provided by WebCT are suitable for the evaluation of student responses in a subject like English. This was accomplished in conjunction with research of relevant literature, own experience, categories of student learning, and feedback from students. The WebCT assessment function was used as a complement to traditional lectures and traditional end-of-course written assessment to enrich teaching, promote learning and gauge student insight and progress. Bloom's Taxonomy was used to compare the validity of tests conducted through multiple choice WebCT assessment during the term with the results of the end-of-term traditional, written assessment to ascertain whether a reliable impression of student competence can be gained before students sit for their main test at the end of the term. It was concluded that WebCT is a constructive and effective teaching tool that motivates students both intrinsically and extrinsically and gives a fair reflection of student insight and progress. It can be a meaningful and enriching extension of a lecture course if the tool is used by willing lecturers in an innovative manner.

Leet, D. and S. Houser (2001). "Economics goes to Hollywood: Using Classic Films and Documentaries to Create and Undergraduate Economics Course." *Journal of Economic Education* 34(4): 326-332.

Abstract: The authors describe an interdisciplinary approach to teaching economics that uses a powerful contemporary medium, the motion picture, to establish the context for teaching elementary economics concepts. The plots and sub-plots in many films can be used to illustrate problems and issues that are amenable to economic analysis. They suggest how these films can be sequenced to create a general studies course for non-majors.

Milne, M. J. and P. J. McConnell (2001). "Problem-based learning: a pedagogy for using case material in accounting education " *Accounting Education* 10(1): 61-82

Abstract: This paper provides an extensive review of the developments of problem-based learning (PBL). The paper describes an idealized PBL format and outlines the learning rationale for such an approach. The paper also reviews the empirical evidence from the medical literature, where PBL has undergone its greatest application. This literature, which has grown to be quite extensive, suggests PBL is particularly effective in developing self-directed learning behaviours in students as well as increasing their levels of motivation and clinical reasoning skills. The paper concludes that PBL approaches appear to be particularly suited to bridging the gap between tertiary education and life as a professional, and that accounting educators need to seriously consider such an approach as a means of organizing their case study material.

Pritchard, R., E. G. C. Romeo, et al. (1999). "Integrating Reading Strategies into the Accounting Curriculum." *College Student Journal* 33(1).

Abstract: Describes procedures in integrating reading strategies into the teaching of accounting to college students. Relationship between reading ability and academic success;

Measures of students' reading comprehension; Use of college texts to support reading strategies.

Riordan, D. A. and M. P. Riordan (2009). "Inflation and Financial Statement Analysis in the International Accounting Classroom." *Journal of Teaching in International Business* 20(2): 174-187.

Abstract: This article provides an exercise for students to contemplate the effects of inflation during financial statement analysis. Even small amounts of inflation accumulating over time can grow to distort a company's reported financial position and results of operations. The growing economies in emerging markets, the international market for oil, and other economic factors threaten to increase inflation rates in the future. As a result of changing global conditions, interest in inflation accounting is expected to increase. The exercise we suggest in this article provides an efficient tutorial on the potential effects of inflation on financial statement analysis and on the application of International Accounting Standard 29 in hyperinflationary environments. (Contains 2 tables and 5 endnotes.)

Sivan, A., Leung, R., Woon, C., Kember, D. (2000). " An Implementation of Active Learning and its Effect on the Quality of Student Learning." *Innovations in Education and Training International*, 37:(4): 381-389.

Abstract: This paper examines the effectiveness of active learning implemented in two undergraduate programmes at the Hong Kong Polytechnic University. Several learning activities were implemented during student seminar sessions. The effectiveness of these activities was investigated using questionnaires and interviews to explore student attitudes as well as the Study Process Questionnaire to measure student approaches to learning. Results showed that active learning made a valuable contribution to the development of independent learning skills and the ability to apply knowledge. It also helped to create interest in the curriculum and to prepare students for their future careers. The activities used affected the quality of student learning by shaping the way that students studied and meeting desired learning outcomes. The results are discussed in the context of student approaches to learning and in relation to the programmes' educational objectives.

Stivers, B. and J. Phillips (2009). "Assessment of Student Learning : A Fast -Track Experience." *Journal of Education for Business*: 258-262.

Abstract: No abstract

van der Berg, S., M. Louw, et al. (2007). "Convergence of a kind: Educational attainment and intergenerational social mobility in SA." *South African Journal of Economics* 75(3): 548-571.

Abstract: South Africa have their roots in differential access to wage-earning opportunities in the labour market, which in turn are influenced by family background. This paper therefore investigates the role that parents' education plays in children's human capital accumulation. The study analyses patterns of educational attainment in South Africa during the period 1970-2001, asking whether intergenerational social mobility has improved. It tackles the issue in two ways, combining extensive descriptive analysis of progress in educational attainment with more a formal evaluation of intergenerational social mobility using indices constructed by Dahan and Gaviria (2001) and Behrman, Birdsall and Szekely (1998). Both types of analysis indicate that intergenerational social mobility within race groups improved over the period, with the indices suggesting that South African children are currently better

able to take advantage of educational opportunities than the bulk of their peers in comparable countries. However, significant racial barriers remain in the quest to equalise educational opportunities across the board for South African children.

Wessels, P. (2004). "Information technology and the education of professional accountants." *Meditari Accountancy research* 12(1): 219-234.

Abstract: One of the objectives of accounting education at South African universities is to prepare students for positions as professional accountants. The bulk of current education at South African universities focuses on the acquisition of technical knowledge through courses or modules focused on financial accounting. The South African Institute of Chartered Accountants, which is the dominant professional accounting body in South Africa, is mainly responsible for prescribing the body of knowledge that is taught. However, current accounting education is challenged by major changes in the environment in which professional accountants are operating. One of the major factors that affect this environment is the impact of information technology on the accounting profession. The purpose of this article is twofold: firstly, to investigate the extent of the changing environment in which professional accountants will need to operate in future, focusing specifically on information technology; and secondly, to determine the need for future research that will identify strategies for closing the gap between the current education of accountants at South African universities and what will be expected from them in their profession in future.

Wiese, A. (2006). "Transformation in the South African chartered accountancy profession since 2001: a study of the progress and the obstacles black trainee accountants still encounter." *Meditari Accountancy Research* 14(2): 151-167.

Abstract: The severe shortage of black chartered accountants (CAs) in South Africa highlights the need for equity in the development of future accountants. However, despite the transformation initiatives that had already been introduced by then, at the end of 2001, black CAs were still grossly underrepresented in the membership of the South African Institute of Chartered Accountants (SAICA). Furthermore, black trainee accountants still experienced cultural and social alienation, hostility and mistrust in their ability, resulting in their not reaching their full potential. This article investigates the progress made in transforming the accountancy profession in South Africa since 2001. It surveyed the obstacles black trainee accountants still encounter, using a questionnaire that took into account issues identified from the literature reviewed. A number of recommendations are made on the basis of the findings. The results show that black accountants are still a minority in the accountancy profession. Black trainees currently believe that they receive very good training; however, they also believe it is more difficult to be a black trainee than a white trainee. Different cultural backgrounds, a lack in social skills and race-based perceptions were identified as the key obstacles they currently encounter.

Wingfield, S. and G. S. Black (2005). "Active versus Passive Course Designs: The Impact on Student Outcomes." *Journal of Education for Business*: 119-125.

Abstract: The objective of this study was to investigate the impact of course design on both actual and self-reported student outcomes. The authors examined data gathered from three courses, each with a different design, during one semester at a major university in the Southwest. One passive design was used and was patterned after the traditional method of lecture, note-taking, and multiple-choice exams. Two active designs were used. One active design was a participative course where students helped plan the course by developing the syllabus and deciding what criteria should be graded. The other active design was experiential in nature where students were exposed to assignments and activities designed to simulate real-world tasks and experiences. Results indicated that students perceived

active course designs to be more useful to their future than passive designs. However, course design appeared to have no impact on student grades, satisfaction, or perceptions of how a course was conducted.