

**Student negotiation of an undergraduate accounting assessment**

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**COMPULSORY DECLARATION**

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## Abstract

In South Africa (SA), access to the accounting profession is characterised by inequality, resulting from a multitude of socio-economic and historical issues. Assessment serves as the primary gate-keeping mechanism of the profession. However, more than twenty years after the end of apartheid, pass rates remain skewed by factors such as language and race.

Accounting education research offers some quantitative studies which investigate diversity in academic performance by school-leaving results or by race, for example, and a number of studies which consider language in the accounting curriculum. The quantitative studies, however, do not provide insight into the complex socio-cultural issues operating in accounting education, and the work on language in accounting education is largely focused on action research projects and the documentation of communication interventions. While some accounting education studies acknowledge that specific disciplinary conventions exist, these practices are not analysed or described.

This study asks the question: how do students negotiate undergraduate accounting assessments? To explore this problem, the academic communication practices in a second-year accounting assessment at a well-established, English-medium university in SA are investigated by analysing what is valued in accounting assessments, what students are doing in the assessment event, and why.

Academic literacies research and a theory of language as social practice, including the work of Theresa Lillis and Norman Fairclough, are used to develop the theoretical framework of this study. Critical discourse analysis (CDA) is used to analyse the assessment texts, explore the dominant disciplinary practices in accounting higher education and explain the power behind professional accounting education discourse. This study outlines elements of the valued disciplinary literacy, such as the genres of accounting assessments and the accounting discussion answer, and specialised test-taking reading practices, including how to identify the valued task response. The overarching feature of the dominant disciplinary practices is its linguistic complexity, largely shaped by professional accounting institutions.

To investigate students' literacy practices, the answer texts of three students from different backgrounds are analysed using CDA, together with ethnographic data from "talk around text" (Lillis, 2008: 355) and "literacy history" (Lillis, 2008: 362) interviews with students. This study shows that students with language practices aligned to the valued professional education discourse have power in the assessment, while English additional language students from poorer schooling backgrounds in particular struggle to grasp and demonstrate the valued discourse.

This study contributes to research on language practices and student experiences in a professional curriculum. It is my hope that the insights offered by this paper can be used to improve teaching and learning by encouraging educators to be aware of, and facilitate access to, the dominant accounting disciplinary practices. Educators need to acknowledge the diverse language practices of students, make explicit the complex elements of the valued disciplinary practices in the teaching and provide opportunities to develop students' knowledge of business and legal concepts, for example, which are recontextualised in the accounting curriculum. Until these steps are taken to make the epistemology of the discipline clearer, access to the accounting profession will remain unequal.

**Keywords: accounting education practice, dominant disciplinary practices, student literacy practices, academic literacies, social practice, accounting discourse**

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# 1. Introduction

## 1.1. Overview

Qualifying as a chartered accountant (CA)<sup>1</sup> requires one to embody the expected characteristics, skills and specialised knowledge of the profession, and prove this in the required academic and professional examinations. In South Africa (SA), this development takes place in a professional accounting education programme and during traineeship with an accounting firm. However, qualification is a time-consuming and complex process characterised by inequities related to race, socio-economic class, language, and educational access in SA. Many of these issues remain as an unfortunate legacy of apartheid.<sup>2</sup>

Access to higher education (HE) remains a topic of national debate and protest in SA (Chetty & Knaus, 2016). At the time of writing this dissertation, there has been significant turmoil as young South Africans protest against unequal access to HE. This is a very complex issue which I cannot begin to unravel in this dissertation. However, the current social tension illustrates that while legal barriers to tertiary education no longer exist, the ability of students from poorer backgrounds to enter and succeed in HE remains limited due to lack of economic and cultural resources (Scott, Yeld & Hendry, 2007; Baloyi & Isaacs, 2015). It is this theme of unequal access that provides the larger social context for my study.

To gain some insight into the challenges and opportunities related to access to professional accounting education, I draw on academic literacies research to investigate the academic communication practices in an undergraduate accounting programme. The focus of my study is on student writing practices in a second-year accounting assessment at the University of Cape Town (UCT)—a well-established, English-medium institution.

Before I present the research context and problem, it is necessary to set out my position and rationale for doing this research.

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<sup>1</sup> The terms 'chartered accountant' and 'professional accountant', and the abbreviation 'CA', are used interchangeably throughout this dissertation. I use these terms to refer to an accountant who has successfully completed all qualification requirements and is registered with a professional body of chartered accountants. In SA, chartered accountants register with the South African Institute of Chartered Accountants (SAICA) and use the associated designation 'CA(SA)'.

<sup>2</sup> The description of the context in this dissertation draws on an earlier publication (T. Hyland, 2014).

## 1.2. My personal narrative

I am deeply connected to the research context, as both a CA and an accounting educator. My journey as professional accountant and teacher is tangled professionally and geographically. Growing up as a ‘white’<sup>3</sup> female in SA, my background and education have been relatively privileged. At the time of writing this dissertation I am working as a CA in London, but before that I spent five years teaching second-year accounting as part of an accredited undergraduate accounting programme at UCT.

My recent experience of teaching, primarily to English Additional Language (EAL) students from working class backgrounds, and my socio-political awakening as a consequence of my post-graduate studies in HE, have led to my desire to interrogate the dominant disciplinary practices. I wanted to understand more about my students’ backgrounds and prior learning, and why some students achieve and others do not. It has only been through a detailed analysis of students’ writing—allowing students to explain and interpret what they were doing and why—that I have gained real insights into their learning practices. These findings are my contribution to improve teaching and learning in accounting education.

## 1.3. The socio-historical context

The South African Institute of Chartered Accountants (SAICA) provides oversight of, and entry to, the accounting profession in SA. SAICA<sup>4</sup> requires potential CAs to complete an accredited accounting degree and two qualifying examinations, as illustrated by Figure 1.1 (South African Institute of Chartered Accountants [SAICA], 2015a). It is through these structures that SAICA shapes the undergraduate accounting curriculum.

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<sup>3</sup> Quotation marks (to indicate that these designations are socially constructed) are used to identify different racial groups, based on a system of social stratification from the apartheid era and used today in equity legislation and government-reporting structures in SA. For the purposes of this dissertation ‘black’ includes ‘African’, ‘coloured’ and ‘Indian’ groups.

<sup>4</sup> A similar professional programme is required to become a chartered accountant in Australia and New Zealand (The Institute of Chartered Accountants in Australia [ICAA], 2016). However, in other countries, such as the UK, an accounting degree is not required to be a professional accountant; instead qualification is achieved by completing a series of exams—set directly by the accounting body—during traineeship (Institute of Chartered Accountants of England and Wales [ICAEW], 2015).

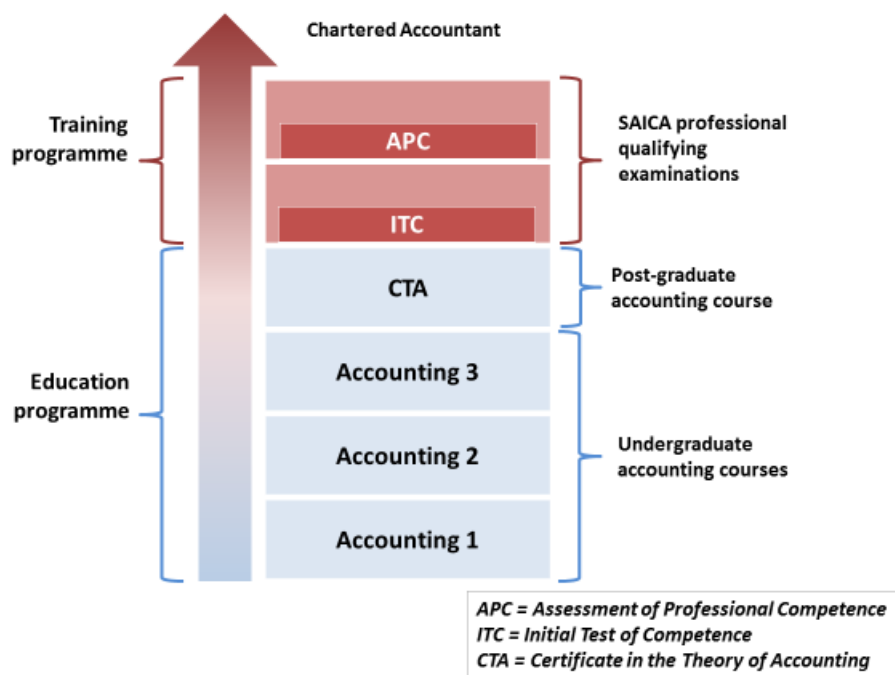


Figure 1.1 An illustration of the SAICA qualification programme

### 1.3.1. Becoming a CA(SA): the statistics

Assessment—the primary gate-keeping tool—either allows or prohibits students from becoming a CA. However, rates of qualification in SA are characterised by inequitable academic performance, as I evidence below. This inequality cannot be attributed simply to racial differences; it is also a consequence of complex linguistic, cultural and socio-economic challenges.

An analysis of the results of SAICA’s first qualifying examination—the initial test of competence (ITC)—for 2009 and 2013 shows that ‘white’ candidates consistently outperformed their ‘black’ peers by 10 percentage points or more (SAICA, 2011, 2014a). These statistics, however, only apply to students who have already completed their approved accounting degree(s).

While access to HE in SA for previously disadvantaged students has improved significantly since the end of apartheid, national participation rates and undergraduate degree completion rates remain skewed. In 2013, only 16% of ‘African’ learners<sup>5</sup> participated in tertiary education, compared to 55% of ‘white’ learners (Council on Higher Education [CHE], 2015). At UCT, 48% of ‘black’ students from the 2009 cohort had completed a qualification by the end of 2013, compared to 79% of ‘white’ students from the same cohort (University of Cape Town [UCT], 2014).

<sup>5</sup> I refer to learners as school participants and students as university participants.

These statistics point to differences in student performance across racial groups; however, additional constructs such as social class should also be considered. Studies by Soudien and Sayed (2005), and Soudien (2007), citing the work of Van der Berg (2005), show that schooling, and specifically the level of affluence or class associated with schools—rather than race or class of the learner’s family only—is a significant predictor of academic performance (2005, cited in Soudien 2007:188). In SA, there are broadly two schooling systems: networks of well-resourced, English- or Afrikaans-medium schools; and then poor, dysfunctional, historically DET<sup>6</sup> schools which serve the working class (Kapp, 2004; Van der Berg, 2008). For many students, the significant change from home and secondary school to university requires enormous efforts if they are to adapt successfully (Pym & Kapp, 2013).

Another factor contributing to skewed academic performance is language, in particular the medium of instruction versus students’ home language, as studies by Thesen and Van Pletzen (2006), and Pym and Kapp (2013) indicate. Analysis of the degree completion rates of the 2006 to 2010 UCT Commerce student cohorts shows that 55% of English home language students, compared to only 32.5% of non-English home language students, graduated within the minimum degree period (Rooney & Van Walbeek, 2015). The number of academically excluded students is also higher for EAL students (UCT, 2013; Rooney & Van Walbeek, 2015). These results, however, do not only reflect the impact of language: students who are speakers of African languages are more likely to come from poorly resourced, working-class schools. The constructs of language and class, as well as social and cultural capital (Bourdieu, 1986), operate together. Social capital encompasses the resources, actual and potential, which arise from social memberships and offer credibility; while cultural capital—including one’s knowledge and intellectual skills for example—provides advantage in attaining social mobility (Bourdieu, 1986).

One of the responses to the unequal access and inequitable performance in HE in SA has been the formation of academic development (AD) programmes which offer enhanced and flexible degrees (Pym & Paxton, 2013). Courses that are not part of the AD programme are referred to as mainstream (Pym & Paxton, 2013). At UCT, the majority of students enrolled in the Commerce AD programme are “from working-class, rural and/or township backgrounds, do not use English as their home language, and are the first generation in their families to attend university.” (Pym & Kapp, 2013:276)

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<sup>6</sup> During apartheid, the government classified publicly funded schools according to racial groups. For example, ‘white’ English or Afrikaans medium, ‘model-C’ schools in urban areas or DET schools in rural or township areas designated for ‘African’ learners who learnt English as an additional language. DET schools refer to schools administered by the Department of Education and Training in SA until 1996 (Kapp, 2004). Many DET schools are still deemed Quintile 1 or the poorest schools, with little post-apartheid improvement (see Kapp, 2004; Van der Berg, 2008).

I was a teacher and coordinator of a small, second-year accounting course on an extended AD programme. This study focuses on the larger, parallel mainstream second-year accounting course, which includes over 700 students from both the mainstream and AD programmes. The students in this group are diverse in terms of language, learning style, gender, race, culture and religion.

Progression rates<sup>7</sup>—the number of students obtaining the required 60% course grade to proceed to third year—in the mainstream second-year accounting course have increased for ‘African’ students, but remain comparatively lower than that of ‘white’ students in the same cohort. In 2014, 72% of ‘African’ students met the progression requirements compared to 83% of ‘white’ students. While this is a marked improvement from only 41% in 2012, the discrepancy in academic performance between ‘white’ and ‘African’ students remains a concern.

## 1.4. Research problem

The statistics outlined above, together with the students’ profiles, provide background to the research problem. To observe and understand some of the challenges faced by students in the accounting education programme, it makes sense to focus on a high-stakes activity: an assessment.

### 1.4.1. What is assessed?

Professional accounting competencies and skills are re-contextualised for educational purposes at university and are assessed by requiring students to apply their knowledge and understanding of accounting principles to some unknown business scenario (SAICA, 2010). SAICA’s Competency Framework (SAICA, 2014b) establishes the range of knowledge and skills that can be assessed in accredited accounting HE programmes. The Competency Framework identifies six core subjects<sup>8</sup>, as well as pervasive skills (soft skills), which must be mastered. One of the six core subjects is accounting and external reporting (‘accounting’)—the subject I taught and investigate in this study.

Question texts in accounting assessments have a recognisable format, comprising a scenario and the required<sup>9</sup>. The scenario text contains descriptions of a simulated business context, including signals about particular economic events. The required text—often identified by the heading “REQUIRED”—contains a list

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<sup>7</sup> The results for the second-year accounting course at UCT were obtained from unpublished departmental statistics reports for each course.

<sup>8</sup> The core technical subjects outlined in SAICA’s Competency Framework are: (1) Accounting and external reporting; (2) Auditing and assurance; (3) Financial management; (4) Management decision-making; (5) Strategy, risk and governance; and (6) Taxation (SAICA, 2008:7).

<sup>9</sup> The terms “the scenario” and “the required” are stable terms used by SAICA (SAICA, 2015b).

of task instructions, with corresponding marks. Appropriate accounting principles must be selected from the prescribed handbook<sup>10</sup> and applied to the facts from the scenario text. Second-year assessments are open-book at UCT, where students are permitted to access the handbook. These assessments are the first time that students will use a handbook, as none is prescribed for the first-year accounting course<sup>11</sup>. Accounting assessments require a significant amount of reading and referencing between various texts under strict time-pressured conditions, during which time students must obtain the minimum progression requirements. Consider the assessment texts (question text and solution text) in Appendix 1 to illustrate the complexity of an accounting assessment. I analyse these texts in more detail in Chapter 5.

#### 1.4.2. The research problem

Access to the accounting profession in SA is skewed—the statistics described above in Section 1.3.1 evidence this. Students bring diverse language practices and experiences with them, illustrated by the three student profiles. The description of accounting assessments introduces some of the complexity of these assessment practices. Bringing these considerations together, this study is concerned with understanding what is preventing (or enabling) students from achieving in an accounting assessment. Stated from a socio-linguistic perspective: what are the discourses which students draw on during the assessment and why? Discourse, in its broadest sense, can be understood as “ways of being in the world, or forms of life which integrate words, acts, values, beliefs, attitudes, social identities, as well as gestures, glances, body positions, and clothes.” (Gee, 1990:142)

#### 1.4.3. What are others saying about this issue?

In Chapter 2 I summarise the key literature I have reviewed; however, let me briefly share others’ views on similar problems here. There are a number of quantitative studies on student performance in accounting HE which identify factors such as age, gender, race, home language and school academic records as having an impact on academic performance (for example, Gul & Fong, 1993; Weil & Wegner, 1997; Eiselen & Geysers, 2003; Du Plessis, Muller & Prinsloo, 2005). However, these studies do not address the complex social and cultural issues I am seeking to understand.

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<sup>10</sup> The prescribed handbook for the second-year accounting course at UCT is the IFRS for SMEs, a stand-alone simplified version of the full International Financial Reporting Standards (IFRS) issued for the purposes of small and medium-sized entities.

<sup>11</sup> The first-year accounting course at UCT does not prescribe a handbook and the assessments are not open book. Senior undergraduate accounting assessments at UCT and SAICA’s qualifying examinations have an open-book format using full IFRS.

A number of studies from a South African HE context look at how students from disadvantaged backgrounds adapt to and perform at university (McKenna, 2004; Soudien & Sayed, 2005; Scott, Yeld & Hendry, 2007; Kapp & Bangeni, 2009; Pym & Kapp, 2013). These studies have identified factors such as home language versus the language of instruction, academic under-preparedness and student identity, agency and social connectedness, which impact on student learning and success.

A study by Koch and Kiel (2005), which investigates language in a first-year accounting course in SA, is particularly useful. The authors identify that there is a disciplinary literacy which has particular conventions: “a very specific kind of reading, depending on the task in Accounting and the language and concepts” (2005:225–226). However, Koch and Kiel do not describe these features in their study.

My study sets out to explore some of the valued conventions of accounting education discourse; in particular, the valued ways of reading-thinking-writing as an accounting student.

#### 1.4.4. Meet the participants: student profiles

To illustrate the diversity of the student body in SA, I will briefly introduce the profiles of three of the research participants: Sam, Emma and Martin<sup>12</sup>. Although I selected and interviewed twelve students, I chose to focus on only three, due to restrictions on the scope for this dissertation. These three students come from different backgrounds and achieved varying scores in the accounting assessment analysed in this study.

##### 1.4.4.1. Sam

Sam spent her childhood moving between the houses of relatives and changing schools. She grew up with her aunt and uncle, a truck driver, in a township outside Cape Town, before moving to stay with her mother in the Eastern Cape during high school. Her mother, a municipal clerk, passed away in her final year of school and Sam moved to live with her grandmother, a domestic worker. Sam’s father was absent in her childhood. During school holidays Sam would visit her extended family in a small, rural village, where she would play with other children and help with tasks such as herding cattle. Sam’s home language is isiXhosa; she attended former DET schools, where students and teachers were predominantly EAL speakers.

Sam felt very lost on her arrival at university:

Yoh, I remember the first day, I felt so small. ... These people with nice handbags ... I really felt like I didn’t belong here, ja, I didn’t belong. (Interview 1, 2014)

Sam did not know how to find information about her classes:

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<sup>12</sup> I have used pseudonyms to protect the anonymity and confidentiality of research participants.

Everything, we have to access it in the thing, on the internet, so it was, that was also, like, I remember I think the first two weeks when I got here I didn't know how to use 'Vula' [the university online learning management system], I didn't know ... so I was just following my friend around. (Interview 1, 2014)

The stark contrast between home life and university was a shock for Sam. Sam repeated the first-year accounting course to gain the required 60% grade and entrance to second year.

#### 1.4.4.2. *Emma*

Emma's home language is English and she grew up with her parents and sibling in a wealthy suburb in Cape Town. Emma reads extensively; her mother taught her to read at the age of four. Emma's father is a medical professional with his own private practice. Her mother completed a medical-biochemistry masters and was a university lecturer for some years. Describing her interest in business she says:

My mom obviously does a lot of the functions of a bookkeeper, my dad is very involved in the business, he owns property, he's interested in investments ... so that probably informed my interest in it a lot. (Interview 1, 2014)

Emma attended an elite private school and excelled in all subjects. She was placed in the first percentile of school-leavers provincially. Upon arriving at university, Emma felt "shell-shocked" at first, coming from a small, private school to the "big environment" of university; but as she adjusted, she found the freedom of university life "liberating" (Interview 1, 2014). She was a top-performing student in her first-year accounting course, and won numerous class awards during her mainstream four-year business science degree. At the time of this study, Emma was a first-year Statistics tutor in the Science faculty.

#### 1.4.4.3. *Martin*

Martin spent his early childhood in the care of his grandmother, growing up with his siblings and cousins in a rural village in the Eastern Cape. His home language is isiXhosa. He moved to live with his parents in a township outside Cape Town during primary school. Neither his parents, nor his grandmother, finished school. Martin's father worked on construction sites; he died in Martin's matric year. Martin explains that his mother works for the same construction company as an office cleaner. Martin was a top performer at his high school and in his community, despite having to look after his father for periods when he was ill. Martin was on the school representative council for learners; he was the senior reporter for the school magazine and would assist the teachers in the computer lab. There are over a thousand learners in Martin's high school—a former DET school—of which only 36 learners were in his final year (Grade 12) class.

Martin joined UCT as part of the AD programme, but he too felt lost upon arrival. He says:

Going through every day here is really rough ... being from [an informal settlement], and being from a black community that is poverty stricken, you get to UCT and actually realise how poor you actually are ... people at home would sort of like praise me for the hard work I put into my work, but here your hard work counts nothing, if you still look poor and everything, but because I've got a good support structure sometimes I put the past behind me, but it, it does affect one, it does affect me.  
(Interview 1, 2014)

Martin attended the smaller AD first-year accounting course and achieved the required entrance marks to register for second-year accounting; however, he had to write supplementary examinations for some of his other subjects and was at risk of losing his bursary (Interview 1, 2014).

These three profiles illustrate the range of life-world experiences that students bring with them to university and the dichotomy which exists for some students, like Sam and Martin.

## 1.5. Research question

Considering the problem described above, the primary research question of this study is:

### **How do students negotiate undergraduate accounting assessments?**

This study adopts a literacy as social practice approach to explain students' academic writing practices, with reference to the wider social context (Lea & Street, 1998; Jacobs, 2005).

To investigate the primary research question, I identified three sub-questions to explore, using Fairclough's (1992) critical discourse analysis (CDA) model.

#### **(i) What do undergraduate accounting assessments value and why?**

What are the institutional accounting education practices which dominate undergraduate accounting assessments, and how are they shaped, constrained and maintained?

#### **(ii) What are students doing in accounting assessments?**

What are students' reading-thinking-writing actions in an assessment event? What are student writers' perspectives on their literacy practices? What resources do students bring with them?

#### **(iii) Why are students responding to accounting assessment in certain ways?**

What is shaping students' literacy practices and prohibiting some students from gaining access to valued disciplinary practices?



## 1.6. Layout of this dissertation

In Chapter 2 I present my literature review. I develop the theoretical framework of this study in Chapter 3. The process of research, as well as validity and ethical considerations, is explained in Chapter 4. Chapters 5 and 6 contain my analysis and findings. In Chapter 5 I discuss my analysis of the dominant accounting education practices. My analysis of the students' literacy practices is explained in Chapter 6. In Chapter 7 I summarise my key findings and provide a conclusion for this dissertation.

## 2. Literature review

### 2.1. Introduction

This study sets out to understand what students are doing in accounting assessments and why. In this chapter, I summarise the relevant literature that I have reviewed for this research project. First, I introduce the key theories on language as social practice and academic literacies which I use to develop my theoretical framework (see Chapter 3). I then share relevant research from accounting education, critical accounting literature and studies on professional accounting and business discourse, which I draw on in my analysis in Chapters 5 and 6.

### 2.2. A theoretical introduction: academic literacies

Academic literacies (AL) research is a field of enquiry which considers language in its social context and critically explores the complexities involved in academic communication, in particular, writing (Lea & Street, 1998; Lillis & Scott, 2007; Ivanič, 1998). AL emerged from teacher-researchers' recognition of the limited official discourse around language and literacy in the rapidly changing HE landscape (Lea & Street, 1998; Lillis, 2003; Lillis & Scott, 2007). Participation by both "local' and 'international' students" (Lillis & Scott, 2007:7) has resulted in increased diversity of the resources that students bring to the classroom. This is particularly true within the social narrative of post-apartheid SA (Sadler, 2003; McKenna, 2004; Soudien & Sayed, 2005; Scott, Yeld & Hendry, 2007; Soudien, 2007, 2011; Bangeni & Greenbaum, 2013; Pym & Kapp, 2013).

Drawing on the work of Street (1984), an influential figure in the development of AL, teacher-researchers wanted to understand why diversity in communicative practices was deemed a problem, rather than a resource (Lillis & Scott, 2007). Street distinguishes between autonomous and ideological views of literacy (1984, 1993). An autonomous view of literacy considers language to be a linguistic object independent of social context, an abstract technical skill, something that can be learnt and acquired, and transferred from one context to another. This view of language has informed a number of accounting education programmes, as I discuss in Sections 2.6 and 2.7 below.

A more inclusive understanding of language use, what Street calls an ideological view of literacy, acknowledges the socio-cultural influences on reading, writing and meaning-making practices. Ivanič (1998), explaining Street's theory, says that using language requires making choices about words (lexicalisation), structure of sentences or phrases (syntax), and pronunciation and emphasis (phonetics). These choices in language are affected by socio-historical contexts and power relations (Ivanič, 1998). Ivanič summarises this

view by citing Bhaktin: “each word tastes of the context and contexts in which it has lived its socially charged life” (Bhaktin, 1981:273–274, cited in Ivanič, 1998:43).

AL researchers do not view literacy only as the use of written or oral language, but rather identify that literacy includes social actions around texts, for example being, acting or feeling (Ivanič, 1998:62). Literacy, or language use, is a practice, something people do in some socio-historical context, and so literacy cannot be understood without considering the context in which it occurs. This theory of literacy as a social practice has been put forward by Street (1984), Gee (1990, 1996), and Barton and Hamilton (1998) (Barton, Hamilton & Ivanič, 2000).

AL research shifts the emphasis away from texts, towards the study of academic language practices, drawing on theories and approaches from applied linguistics and socio-linguistics, anthropology, socio-cultural theories of learning, new literacy studies and disclosure studies (Lillis & Scott, 2007). Much of AL research uses ethnography as the principal empirical methodology to observe both the text-production practices of students and to make sense of students’ perspectives on academic writing practices. Ethnographic data is data drawn from real world contexts and from a range of sources, but observation and/or relatively informal conversations are often key tools, with a focus on a single setting or small group. The analysis of the data involves interpretation of the meanings and functions of human actions and mainly takes the form of verbal descriptions and explanations (Hammersley, 1994, 2006 in Lillis, 2008). I discuss how ethnography is used in this study in Chapter 4.

The emphasis on exploring student writing practices is driven by the almost ubiquitous practice of summative assessments taking a written format in most university programmes. For this reason academic writing remains a high-stakes activity (Lillis & Scott, 2007).

The critical ethnographic gaze adopted in AL research also moves beyond student writing, to investigate disciplinary and institutional practices, in which communication practices are generated and sustained (Lillis & Scott, 2007). AL researchers explore what may be at stake for student participation and access to dominant academic practices and genres (Lillis & Scott, 2007). In SA, research on a related theme, called epistemological access, has explored access to disciplinary practices (Morrow, 1993). Studies of epistemological access take a socio-cultural view of learning and find that there are particular epistemic values, norms and conventions within disciplines (Morrow, 1993; Jacobs, 2005; Ellery, 2011; Shay, 2013). This is particularly an issue for many professionally/vocationally oriented HE programmes, such as law, medicine and social work, where dominant communicative practices are a hybrid of practices from the professional work place, but are also HE practices (Lillis & Scott, 2007). In accounting HE, there is a direct influence where the curriculum is shaped largely by professional accounting institutions which prescribe the

examinable content for entrance to the profession, and so re-contextualise professional practices (McPhail, 2001).

Further, the complexity of these professional disciplinary practices is often unrecognised by lecturers and departments, who are already immersed within the discipline, and so these practices are not normally well articulated by these expert members (Jacobs, 2005; Lillis & Scott, 2007). When students have knowledge of the valued conventions or genres, they can more easily gain access to the discipline (Swales & Feak, 2004). I discuss this in my analysis in Chapter 6.

As illustrated above, the primary interest of AL as a research paradigm is in exploring issues of access and power in academic reading-writing-thinking-speaking practices. Lillis and Scott (2007) call this particular AL ideology a transformative stance. Lillis & Scott (2007:13) explain that a transformative approach is concerned with the following:

- a) locating [academic] conventions in relation to specific and contested traditions of knowledge making;
- b) eliciting the perspectives of writers ... on the ways in which such conventions impinge on their meaning making;
- c) exploring alternative ways of meaning making in academia, not least by considering the resources that (student) writers bring to the academy as legitimate tools for meaning making.

As I evidence and summarise in Section 2.9, this is the approach taken in my study. Further, Lillis and Scott (2007) define AL as a research paradigm with a particular epistemology, namely that of literacy as social practice. I provide an overview of this theory next in Section 2.3.

### **2.3. Connecting text to context: language as a social practice**

A theory of language as social practice allows the conceptualisation of the relationship between social context and language. I use theory adapted by Fairclough (1992, 2003), which he uses to critically engage with political discourse, to explain this relationship. Fairclough's ideas (2003) are based on those of key social theorists: Foucault (1970, 1977), Althusser (1971) and Bourdieu (1974, 1981, 1986); linguistic studies by Halliday (1978, 1996) and Street (1984); and theories of knowledge by Bernstein (1973, 1976, 1983, 1999). Helpfully, Fairclough's (1992, 2003) work also provides a method for the deconstruction of this theory, CDA, which can be used as a research tool to investigate sites of social practices. I discuss how CDA is used in my study in Chapter 4.

As a starting point, social events—such as a conversation between two people, a team playing sport or students writing an assessment—are shaped by social practices (Fairclough, 2003). Social practice mediates the relationship between social structure and social events (Fairclough, 1992). Fairclough (1992, 2003) describes discourse—communication or meaning-making involving the use of language, semiotic signs or

modes of action—as a form of social practice. Instances of discourse in social events are captured in texts (Fairclough, 1992, 2003). I explain my use of the term discourse in Chapter 3.3.

Social structures are abstract entities in the social context such as economic structure, social class, social institutions, beliefs, culture, religion and language in its widest sense (Fairclough, 1992). Networks of social practices articulate together in particular areas of social life, such as teaching, research and management practices in HE, but the boundaries of social domains, fields or social practices are not always clear (Fairclough, 2003).

Fairclough's view of the relationship between social practice and social structure is influenced by Foucault's (1970, 1977) orders of discourse, where some entity or group has control over the range of available resources of social institutions. The influence of social structures on the practices of individuals can be understood using Bourdieu's notion of habitus (Fairclough, 1992; Lillis & Scott, 2007). People might invest in a discourse or particular practices, which become part of their being or habitus; this influences the practices they are engaged in, in ways that those individuals are usually unaware of (Fairclough, 1992). Conversely, Fairclough (1992) also considers how discourse contributes to the constitution, reproduction and change of social structure.

In summary, a theory of language as social practice operates at three levels: (1) text in the event; (2) language use in social practice; and (3) social structures in social context. Theories of discourse and power, applied from Fairclough's work, form the core of the theoretical framework of this study.

In the next section I relate key themes from research in the field of South African HE, conducted using an AL perspective to provide further context to the research problem.

## 2.4. AL research in South African HE

Research on AD programmes in SA, in particular those by the Language Development Group (LDG) at UCT, have investigated the complex issue of how language impacts on learning, particularly for EAL students and students from previously disadvantaged groups (Thesen, 1997, 2001; Angelil-Carter, 1998, 2000; Moore, Paxton, Scott & Thesen, 1998; Paxton, 2003, 2007; Jacobs, 2005, 2010; Thesen & Van Pletzen, 2006; Granville & Dison, 2009; Kapp & Bangeni, 2011). Related studies of how first-year students adapt to university have identified the impact of other key factors on student learning and success, such as academic under-preparedness (Soudien & Sayed, 2005; Scott, Yeld & Hendry, 2007; Soudien, 2007; Van Schalkwyk, 2007); and student identity, agency and social connectedness (McKenna, 2004; Kapp & Bangeni, 2009; Soudien, 2011; Pym & Kapp, 2013; Pym & Paxton, 2013).

A number of studies, by UCT researchers for example, explore student negotiation of specific disciplinary practices in fields such as economics (Paxton, 2003, 2007); engineering (Case, Gunstone & Lewis, 2001; Case, 2007); maths and science (Le Roux, 2008; Frith, Le Roux, Lloyd, Jaftha, Mhakure & Rughubar-Reddy, 2010; Le Roux & Adler, 2012); law (Kapp & Bangeni, 2009; Bangeni & Greenbaum, 2013); and marketing (Bangeni, 2013). Shared themes from these studies include shifting student identity, the impact of power relations on student writing, the contested nature of disciplinary-specific writing practices and evolving student writing practices as students adopt or reject particular conventions of the disciplinary writing practices in which they are immersed.

The AL studies noted above share a critical gaze: the authors question the taken-for-granted conventions of the dominant disciplinary practices. Although there were no studies which I could find that investigate the academic writing practices in accounting programmes from an AL perspective, there is a body of critical research which explores issues of ideology and power in accounting—I share key themes from this field next.

## 2.5. Critical studies in accounting

A growing critical accounting movement criticises the accounting profession's professed neutrality and objectivity—which protects and enshrines the interests of the holders of equity capital above other stakeholders, particularly in Anglo-Saxon capitalist economies—and the limited scope of accounting research (Hines, 1988, 1991; Chua, 1996; McPhail, 1999, 2001; Collinson, 2003; Rutherford, 2005; Ferguson, 2007; Ferguson Ferguson, Collison, Power, & Stevenson, 2005, 2007, 2009; Fauré, Brummans, Giroux, & Taylor, 2010; Graham, 2013). A number of studies critique accounting mechanisms, including accounting education, which shape acquiescence in corporate hegemony, legitimising and so reproducing the status quo (Hines, 1988, 1991; McPhail, 1999, 2001; Collinson, 2003; Rutherford, 2005; Fauré et al., 2010). These studies claim that accounting plays a role in the social construction of organisations, where accounting texts are components of communicative practices, such as board meetings, as well as of corporate propaganda, such as annual financial statements (AFS) issued to investors.

A number of critical accounting education studies call for new ways to allow students to think about sustainable business practices and the role of accounting in the economy, society and politics, to allow for questioning of embedded ideologies, but also to give students a voice to challenge current accounting and business practices (Boyce & Greer, 2013; Lehman, 2013). Another key criticism is the significant gap between research and professional practices, and between accounting education research and classroom practices (Hopwood, 2007; Moser, 2012; Rebele & Pierre, 2015).

This study, while adopting an AL perspective, also contributes to the body of accounting education research. The next section outlines studies on student performance and assessments in accounting education.

## 2.6. Student performance and accounting assessments

Studies on variances in student performance, from contexts such as SA, Hong Kong, UK, Australia and New Zealand, use primarily quantitative methods and attempt to establish correlations between one or two variables, such as age, gender, race, home language and school academic records (Gul & Fong, 1993; Weil & Wegner, 1997; Bargate, 1999; Eiselen & Geysers, 2003; Sadler & Erasmus, 2003, 2005; Du Plessis, Muller & Prinsloo, 2005; Müller, Prinsloo & Du Plessis, 2007; Barnes, Zansi, Wilkinson & Viljoen, 2009; Odendaal & Joubert, 2011; Oosthuizen & Eiselen, 2012). However, these studies do not provide sufficient insight into the complexities of the issues facing students in the accounting discipline.

Studies on accounting assessment are very limited (Curtis, 2011). Several professional accounting institutes—such as SAICA—use an open-book format for the written, qualifying examinations (Rowlands & Forsyth, 2006). A study by Rowlands and Forsyth (2006) explains the institutional rationale for this form of assessment, but does not investigate its impact on student writing practices. In Australia, a report on accounting assessments identifies the impact of English competency and teacher quality on student learning (Jackson, Watty, Yu & We, 2006). The research on accounting assessment I have reviewed does not provide sufficient depth to understand my research problem. There is, however, a large body of research which problematises language in accounting HE, which I explore next.

## 2.7. Language proficiency and professional communication in accounting education

One of the key themes in accounting education research relates to the implementation of interventions to address students' writing and communication skills (English, Bonanno, Ihnatko, Webb & Jones, 1999; Sin, Jones & Petocz, 2007; Burns & Moore, 2008; Barac, 2009; De Villiers, 2010; Gray & Murray, 2011; Siriwardane, Low & Blietz, 2015). In response to the critique from accounting researchers and employers, professional accounting bodies are explicitly identifying communication skills as pervasive competencies. However, these bodies, such as SAICA (2010, 2014b), do not explain how or why these competencies came to be valued and do not prescribe how these disciplinary skills are to be taught in accounting programmes.

A number of quantitative studies monitor the correlation between language or writing skills and academic performance (Eiselen & Geysers, 2003; Du Plessis, Muller & Prinsloo, 2005; Sin, Jones & Petocz, 2007; Van Rensburg, Coetzee & Schmulian, 2014), or are limited to action-research narratives of writing assignments implemented (English et al., 1999; Sin, Jones & Petocz, 2007; Burns & Moore, 2008). There are a handful of studies, however, acknowledging that there may be particular conventions of accounting education practice

which are not explicitly addressed as part of mainstream programmes (Burns & Moore, 2008; Graham, 2013; Van Rensburg, Coetzee & Schmulian, 2014; Basturkmen & Shackleford, 2015).

An example of the disciplinary conventions in accounting HE is the valued way of reading the prescribed texts—the International Financial Reporting Standards (IFRS) set by the International Accounting Standards Board (IASB)<sup>13</sup> (Van Rensburg, Coetzee & Schmulian, 2014). In SA, IFRS texts are published only in English and not in Afrikaans, isiXhosa, isiZulu or any other South African language (Van Rensburg, Coetzee & Schmulian, 2014). This creates challenges for EAL students who must learn technical accounting principles by accessing these English, IFRS texts (Van Rensburg, Coetzee & Schmulian, 2014:11). Studies from the field of English for academic purposes identify how students struggle to comprehend and master technical vocabulary in an additional language (Woodward-Kron, 2008; Gablasova, 2015). Research by English et al. (1999), and Koch and Kiel (2005), found that while students entering university might be able to communicate informally in the language of instruction and have knowledge of basic grammatical features, EAL students do not always demonstrate adequate levels of proficiency required for the academic demands of university. Koch and Kiel (2005:223) critique the disciplinary practices as follows: “One should never lose sight of what is actually being taught, namely dominant, mainstream, western literacy practices (often presented as international norms).”

Koch and Kiel’s (2005) study confirms some of the issues around discipline-specific practices in accounting programmes. The authors note two factors which contribute to poor academic performance: poor reading strategies, which prevent students from understanding the task in accounting assessment fully; and lack of planning of task responses when students start responding to questions straight away. However, Koch and Kiel—like other studies that I have reviewed on language in accounting education—do not describe what the valued reading-writing practices might look like or provide sufficient insight into the nuances of valued disciplinary practices. Although there have been calls to investigate these specialised disciplinary practices (Brown & McCartney, 1995; Jones, 2010), these remain largely unanswered.

A common weakness of the accounting education studies introduced here is the adoption of an autonomous view of literacy: language is deemed a commodity, something that can be attained independently and transferred across contexts unproblematically. These studies use a deficit notion of literacy—language is a problem to be fixed—and do not consider the complexities of socio-economic, historical or cultural factors on the acquisition of the valued communication practices.

Disciplinary practices in accounting HE are constituted by HE practices and re-contextualised professional accounting practices. The concept of re-contextualisation of knowledge in educational practices is well

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<sup>13</sup> The International Accounting Standards Board (IASB) is a non-profit organisation based in London, England which sets the professional accounting standards, related to accounting and external reporting, adopted in SA as well as in many other countries.

established by the work of Bernstein (1999); Fairclough (2003) also draws on this concept. In the next section, I explore research on professional accounting practices related to valued accounting education practices.

## 2.8. Studies of accounting discourse

While there is limited research which explicitly identifies linguistic conventions of accounting education discourse, there are studies from the fields of organisation studies or socio-linguistics which investigate discourse in the accounting profession and within business organisations. Stemming from the critical movement in accounting research, studies which use discourse analysis, genre analysis or functional linguistics, have emerged to investigate accounting discourse and its role in the world (Francis, 1990; Schweiker, 1993; K. Hyland, 1998; Smith & Taffler, 2000; Stanton & Stanton, 2002; Rutherford, 2002, 2003, 2005; Bhatia, 2008, 2010; Baker, 2014). I summarise the key themes that I have identified from these studies, before expanding on some of these issues below:

- Accounting is firstly described as a codified discourse (Llewellyn & Milne, 2007), with traces of public relations, economics and legal genres (Bhatia, 2008, 2010).
- Accounting practice is concerned with the abstraction and monetisation of life world events (McCoy, 1999; McPhail, 2001; Gray & Milne, 2002; Graham, 2013), classifying and aggregating events and reporting these events in particular time-periods (Hatfield, 1968; McCoy, 1999).
- Accounting texts consist of words and numbers, where the words anchor the numbers (McCoy, 1999).
- Accounting texts make use of metaphors—such as goodwill or cash flow—to “make the world mean” (Walters-York, 1996:61) by conceptualising social and intangible aspects of economic phenomena.

Particular codes shape accounting discourse (Llewellyn & Milne, 2007; Graham, 2013). These codes, such as the IFRS, limit the resources available in terms of what is acceptable as accounting practice and result in codified accounting texts, such as AFS. The codes contained in the IFRS are called principles in accounting education practice (Wells, 2011; Watson, 2012).

Codification or classification is a key feature of accounting practice. Accounting principles prescribe which economic events are transactions to be recorded and which events do not warrant being recorded and should be ignored (McCoy, 1999; Graham, 2013). The studies by McCoy (1999) and Graham (2013) highlight the lack of agency in accounting discourse, whereby events are selectively represented as monetary amounts in accounting texts, without including the individuals involved in the transaction. Thus in learning how to prepare accounting texts, one learns to see as an accountant (Graham, 2013). The legal and social construct of a separate legal and economic identity of an organisation further naturalises the removal of agency from accounting texts (McCoy, 1999; McPhail, 2001; Gray & Milne, 2002). The exclusion of agents in

accounting discourse can create “the appearance of an apparently objective source” (Collinson, 2003:857) and obscure the source of those actually in power.

The hierarchical organisation of accounting texts is shaped by accounting principles (Graham, 2013). For example, in AFS, items are grouped and aggregated into categories, such as inventory and prepaid expenses, which are then further aggregated into sub-groups, such as current assets (Graham, 2013).

Another key accounting principle is the time-period principle which operates in accounting discourse to classify events according to time (Hatfield, 1968; McCoy, 1999). That is, life world events are anchored to time and allocated to particular periods for reporting in accounting texts. For example, AFS might be prepared on an annual basis as mandated by company law (Lubbe, Modack & Watson, 2014).

McCoy (1999) notes how accounting codes have quasi-legal status because their use is mandated and regulated through legislation. Genre analysis studies of accounting texts, such as AFS, have identified traces of legal discourse, such as legal disclaimers in response to the regulations around corporate reporting and the responsibilities of company directors (Bhatia, 2008, 2010). These findings show how legislation is a factor which shapes professional accounting practices.

Further, there are a number of similarities between professional accounting and legal practices. The practice of presenting a legal argument is similar to that of an accounting argument, where accounting principles are used to support a particular view. Studies investigating how students negotiated the conventions of legal discourse identified student writers’ difficulty in formulating cogent arguments using the valued legal problem question answer (PQA) genre (Bruce, 2002; Bangeni, 2009; Bangeni & Greenbaum, 2013). The PQA genre trains students to construct an argument like a lawyer, and to apply legal reasoning to the facts of a case (Bruce, 2002; Bangeni, 2009). There are five reasoning moves in this genre: Facts, Issue, Legal principles, Application, and Conclusion: FILAC (Bangen, 2009). These studies identified how students struggled to demonstrate the valued lexico-grammatical choices and style of a lawyer to present acceptable arguments, and also had difficulty with legal concepts (Bangen, 2009; Bangeni & Greenbaum, 2013). These findings provide some insight into the nature of writing practices in professional disciplines, and show how accounting students might also struggle with the legal discourse present in accounting practices.

The features of accounting discourse identified above provide some insight into the valued conventions of professional accounting practices. I will draw on these themes in my analysis of valued accounting education practices and student writing practices.

## 2.9. Summary and conclusion

A large body of accounting research critiques the embedded ideology of Western capitalism within professional accounting discourse, which is then inculcated in students through the accounting curriculum, in particular through textbooks. Many studies have also problematised communication skills in accounting programmes and identified how language proficiency impacts on students' performance. The response has largely been in the form of writing, reading and oral communication interventions. However, these interventions use a deficit notion of language practice and do not explicitly investigate, describe and develop the specialised nature of accounting communication practices. The studies noted in this chapter have also not explored how students participate in and access the dominant disciplinary practices. In SA, issues of socio-economic inequality and the diversity of students' cultural and language practices, compound the problem of disciplinary access.

In response to the existing research I have outlined above, and the research problem proposed in Chapter 1, the transformative aims of this study are as follows. Firstly, I respond to the calls to investigate the specialist practices of undergraduate accounting education, using an academic literacies approach. Secondly, I explore the perspectives of student writers on those disciplinary practices in which they are engaged. Lastly, I explore the diverse resources that students bring with them—which accounting educators need to acknowledge when designing teaching and learning activities.

My study thus contributes to the body of critical, qualitative, academic literacies research on accounting education—which is relatively limited in the South African context—to provide richer insight into the diverse practices of students in professional disciplines beyond their first-year studies.

### 3. Theoretical framework

#### 3.1. Introduction

In this chapter I develop the theoretical framework to conceptualise language practices in the context of the research problem. In order to identify, describe and investigate the doing-being-thinking actions of students in a second-year accounting assessment, I need a theory that allows me to see this. As Gee notes: “[t]here can be no sensible method to study a domain, unless one also has a theory of what that domain is” (1999:5). I use AL research as the foundation of my study. AL provides me with an ideology—a critical gaze with a transformative interest—and a basic theory, namely language as social practice. However, AL does not offer me the tools for the detailed analysis of discursive practices—social practices involving language—that I wish to undertake. I have chosen to use a theory of social practice adapted by Fairclough (1992, 2003) because Fairclough’s work provides a link between language and social practices and a method with which to investigate discursive practices: critical discourse analysis (CDA). This combination of social theory and CDA allows me to conceptualise and then deconstruct the literacy practices which students draw on in an accounting assessment event to explain my findings.

#### 3.2. Social events, social practices and social structure

In this section I develop the theory of social practices, introduced in Chapter 2.3, and apply it to my research context. Figure 3.1 illustrates the three layers which form the foundation of this theory: social event, social practices and social structure.

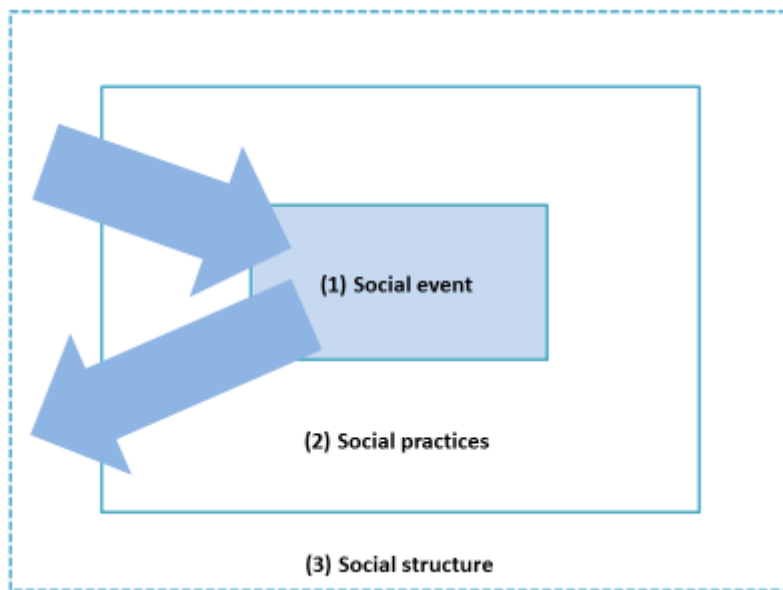


Figure 3.1 A model of social practices (adapted from Fairclough, 1992:73)

At the centre of this theory is the social event, which Fairclough (1992) would call a discursive event when texts are involved. The social event relevant to this study is a second-year accounting assessment. Four key written texts play a role in the assessment event: the question text, which includes the scenario text and required text; the solution text; the prescribed handbook; and the students' answer texts.

Texts are shaped by two causal powers, according to Fairclough (2003): social structures and social practices; and social agents involved in social events. Social structures operate at the most abstract level and provide a socio-historical context. For example, entities such as the economic environment, international and national professional accounting bodies, HE institutions and the English language, might be relevant components of the social structure in this research context.

Social practices can be understood as the articulation of any of the following elements: action and interaction; social relations; persons (with beliefs, attitudes and histories, for example); the material world and discourse (Fairclough, 2003). Fairclough's view of language as social practice can be applied to an academic setting, which allows me to conceptualise the social nature of language use in a literacy event. In this study, for example, the types of social practices which might be drawn upon in the assessment event could be the valued, institutional disciplinary practices, which I call 'accounting education practices', and the students' assessment-literacy practices, what I call 'students' test-taking practices'.

Social practices may overlap in a network of social practices or there may be contradictions in the practices of adjacent domains (Fairclough, 1992). Re-contextualisation refers to the appropriation and transformation

of elements of one social practice within another (Bernstein, 1999; Chouliaraki & Fairclough, 1999; Fairclough, 2003). Within fields or a particular social practice, there might be more or less stable conventions or orders of discourse, which I discuss in Section 3.3.

In relation to the research problem, the hybrid practices within accounting education are networked with HE institutional practices and professional accounting practices, for example. Further, students bring with them resources from their networks of social practices, or what Gee (1996) calls secondary discourses. For example, in the second-year accounting assessment students might draw on high school accounting practices or test-taking practices developed in other university courses.

Figure 3.2 below illustrates how I have conceptualised the theory of social practices in the context of this study.

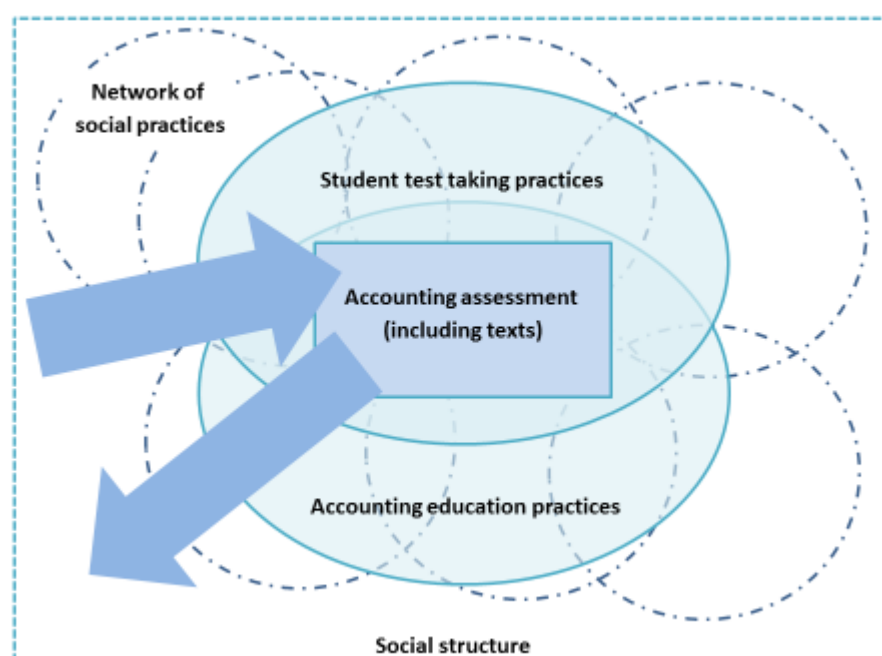


Figure 3.2 Theoretical framework: accounting education practice in context

Discursive practices are captured in the production, distribution or consumption of texts (Fairclough, 1992). For example, processes of production and interpretation of texts are socially constrained by the available members' resources and by the specific nature of the social practice or event in which they are engaged (Fairclough, 1992). The specific social practice will also have conventions shaped and constrained by social structure. Thus by tracing the explanatory connections between the production, distribution and consumption of texts, the nature of social practices contained within those texts, as well as the traces of social structures and struggles impacting on those social practices, can be investigated (Fairclough, 1992).

The relationships theorised in this framework between text, social event, social practices, networks of social practices and social structure can be illuminated by analysing texts using CDA, as I explain in Chapter 4.

### 3.3. Orders of discourse

In some cases, there may be elements of a particular discourse or social practice which appear to correspond to a register with “distinctive phonological patterns, vocabulary, grammatical patterns, turn taking rules” (Fairclough, 1992:70). Fairclough (1992) uses the Foucauldian term “orders of discourse” to describe these aspects or elements which characterise or configure a particular discourse or social practice. Orders of discourse are established, maintained, constrained and transformed by relations of power (Fairclough, 1992). In this section I explain how the elements of the orders of discourse, set out by Fairclough, figure within social practice.

Discourse, using Gee’s (1990) broad definition, is the acting-being-doing as a member of a community. Fairclough uses the term in a narrower sense to refer to a form of social practice that involves language. However, Fairclough (1995) also uses the term “discourse” to identify elements of orders of discourse: ways of representing or construing aspects of the world, which are associated with a particular social practice. Thus, particular discourses, such as political discourse or accounting discourse, would have particular ways of representing the world. I use the terms “discourse” and “practice” interchangeably in a more general sense to refer to the collective ways of acting-being-doing in particular social fields, such as accounting practice or educational discourse.

To explain how particular social practices might be recognised, Fairclough’s orders of discourse identify three elements of social practices: genre, discourse and style. Genres are the semiotic ways of acting and interacting that are associated with a particular social practice (Fairclough, 1995, 2003). Discourse refers to representation in a particular social practice, as noted above (Fairclough, 1995). Style refers to ways of being and thus the constitution of identity in social practice (Fairclough, 1992).

The orders of discourse contribute to textual meaning by three functions at the level of social events: action, representation and identification. These three functions correspond to the elements of social practices as genre, discourse and style, respectively. Thus the genre of a social practice might be recognised by textual meaning which signifies action. The representation of peoples, things, places, time and events in texts in a social event corresponds to the discourse of a particular social practice. Lastly, social identities are set up within texts, which correspond to the style of a particular social practice.

### 3.4. Power and discourse

Fairclough (2001) identifies two aspects of the relationship between power and language: power in discourse and power behind discourse. Power in discourse is concerned with how relations of power might be enacted or exercised (Fairclough, 2001). For example, one participant in a social event might have power to control or constrain the contributions of non-powerful participants (Fairclough, 2001). Power in social practices is not always overt, and might be hidden through assumptions or one-sidedness.

Power behind discourse considers how orders of discourse are shaped and maintained (Fairclough, 2001). Koch and Kiel (2005:223) note how dominant, Western literacy practices “are presented as international norms” in accounting HE. This is an example of power behind accounting discourse. “Control over orders of discourse is a powerful mechanism for sustaining power” (Fairclough, 2001:61). In the research context, powerful international and national organisations such as the IASB, the International Accounting Education Standards Board (IAESB)<sup>14</sup> and SAICA—which establish the standards, regulations or qualification requirements for professional accountants—play a role in controlling the orders of discourse of the professional accounting practices and accounting education practices. These bodies exercise overt power over the accounting education practices through the accounting standards they issue, and the accreditation and monitoring of professional accounting education programmes.

Practices within social fields draw on conventions which naturalise particular ideologies and power relations (Fairclough, 1992). This is because people find it difficult to comprehend the significant ideological investments they could have in their normal practices (Fairclough, 1992). However, orders of discourse are not deterministic: power in or behind discourse evolves (Fairclough, 2001). This is because of the dialectical relationship between social structure and social practices, and the agency of individuals (Fairclough, 2001). Social practice contributes to the constitution of the dimensions of social structure, which then directly or indirectly shape and constrain that social practice (Fairclough, 1992). Social agents have their own causal powers to bring about social change—albeit in small, incremental advances (Fairclough, 2001, 2003).

In this chapter, I have provided the primary ideas and theories which support the framework for this study. Next, in Chapter 4, I explain my research approach, drawing on these theories.

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<sup>14</sup> The IAESB—a board established by the International Federation of Accountants (IFAC)—develops the standards on the professional education and training programmes for members of the accountancy profession (International Accounting Education Standards Board [IAESB], 2014).

## 4. Research process

### 4.1. Introduction

This chapter aims to provide a description of the research process followed in this study, including the research methods I use and the methodology which has shaped the design of this research project. I explain the choices made and how I collected and analysed data. Validity and ethical considerations are detailed at the end of this chapter. First, let me establish my position in the research process and how this contributes to this study.

### 4.2. My position as professional accountant and teacher-researcher

Being an insider to the discourses of the accounting profession and HE for this study is enabling—I draw on my experience and knowing, together with literature, to interpret the professional and educational practices which I investigate. However, I also have to be aware in my analysis to work against the practices which may seem natural to me. From a social practice perspective, I identify my positioning here not just in the interests of “transparency” (Valero, 2004:19), but also to acknowledge “the dialogical, political and social nature” (Valero, 2004:19) of my task as a researcher.

As a second-year AD teacher, I had not met or taught the participants prior to this study. Thus, while my position in this context is that of teacher-researcher, I took power relations into account and chose to work with students who were not registered for my course.

### 4.3. Methodology

To be able to explore the research questions identified in Chapter 1.5, I use an ethnographically framed, “mentalist based, socially situated qualitative study” (Davis, 1995:431) which operates within the interpretivist paradigm. I use a mixed-methods approach, comprising ethnography and CDA, to collect and analyse multiple data sources: the assessment question text and solution text (Appendix 1); and extracts from the handbook, and students’ answer texts (Appendix 2), together with semi-structured student interviews.

CDA provides a method to study the relationships between text, discursive practice and social context in the assessment event described in Chapter 3.2. Ethnographic methods, such as interviews, allow an exploration of the relationship between text and context in a more meaningful way because it provides more evidence to illuminate the literacy practices at the site of research (Lillis, 2008).

The use of multiple data sources offers a rich set of qualitative data for a thick description of the literacy practices evidenced in the assessment event (Davis, 1995; Geertz, 1973 in Lillis, 2008). This range of data, together with literature and my own experience in the research context, provides insight for my interpretive understanding of the social rules operating in the assessment event.

#### 4.4. Research design and methods

My research process involves two key analytical stages: investigation of the accounting education practices, and analysis of students' literacy practices in the assessment event. To investigate accounting education practices, I use CDA to study the question text and solution text produced by the university, and relevant extracts from the externally published handbook.

My study of students' literacy practices involves the CDA of the students' answer texts, together with the analysis of data from "literacy history" (Lillis, 2008:362) and "talk around text" (Lillis, 2008:355) interviews. A literacy history interview elicits autobiographical accounts of academic literacy learning, from which current practices and perspectives can be understood in relation to the socio-historical context of the individual's life (Lillis, 2008). Talk around text interviews offer an additional lens to facilitate the interpretation and analysis of students' text production and consumption practices from the student writers' perspective (Lillis, 2008). Students are expert witnesses of their own writing practices and therefore best able to interpret what they have done in the assessment (Herrington & Curtis, 2000).

The findings from my data analysis are detailed in Chapters 5 and 6. Next, I explain the choices I made in collecting and analysing data.

#### 4.5. Selection of data for collection and analysis

##### 4.5.1. Selection of assessment event

This study aims to understand students' literacy practices in a high-stakes summative assessment. I selected the first term test of the second-year course as the assessment event to investigate. Term tests contribute to the course grade and are written individually under time-pressured conditions. Pass rates are historically low for this first assessment, indicating potential problems at this juncture. Early in the academic year it is possible to observe students shedding old high school and first-year accounting practices as they engage with the new second-year practices. The accounting curriculum is cumulative and so practices from high school or first-year accounting might overlap (as I explore in Chapter 6); thus students might hold on to these prior practices.

#### 4.5.2. Selection of student participants

To select a diverse group of participants, potential research participants were identified, considering the following criteria: first-year accounting results, degree programme registrations, gender, home address and high school attended. I removed students repeating the course because I wanted to investigate the experiences of students grappling with the new practices for the first time. I distinguished between students with first-year accounting grades above 75% or below 65%, to identify students achieving top or bottom marks in the class. This would allow me to investigate contrasting practices and why some students are getting it right, and others are not.

I used the students' degree programme registrations to select students from both mainstream and AD programmes. Mainstream and AD students were likely to have completed different first-year accounting courses—that is, mainstream or a unique AD course—and were likely to have diverse home language practices.

Lastly, to ensure a diversity of student backgrounds, including language practices, I used a profile analysis to identify groups of students using the following data: gender, high school and home address. Based on the work of Soudien (Soudien & Sayed, 2005; Soudien, 2007), a selection basis considering high school and home address would yield a diverse group of students, in terms of socio-economic background and racial representation.

Using my life world knowledge of the SA education system I was able to identify high schools by name as: elite, private schools; middle-class, formerly 'model-C' schools; or formerly DET schools predominantly in rural or township communities. Similarly, using my knowledge of the SA context, I was able to identify from students' home addresses whether students came from urban suburbs, rural areas or townships. I was also able to eliminate foreign students based on home address because non-South African students would not have shared experiences relevant to the socio-historical context of this study.

I selected an initial group of 40 students to participate in my study because I expected some students might not respond to the request to participate—which I sent by email—or might drop out of the study. From this group, I select three participants for detailed analysis.

#### 4.5.3. Selection of assessment texts to analyse

The assessment contained two questions, and drawing on my knowing as an accounting teacher, I selected the second task from Question One (task 2a) to analyse for this study (see Appendix 1.1). This is a discussion task which requires students to justify, by writing a narrative argument, whether a transaction counts as an

asset. It should be noted that I was involved in setting Question Two for this assessment, which is not analysed as part of this study. I did not mark the participants' answer scripts for this assessment.

A preliminary review of the students' answer texts for task 2a) showed "moments of crisis" (Fairclough, 1992:230); that is, areas where students were struggling to present correct answers per the solution text. Thus, studying the texts from this task would yield insight into the valued discursive practices with which students were grappling. Another reason for focusing on task 2a) is that this type of task, understanding how an asset is represented, is a cornerstone of the undergraduate accounting curriculum and one of the first topics taught in university accounting because of its importance (Kew & Watson, 2012; Lubbe, Modack & Watson, 2014). Where relevant, I have also analysed extracts from the handbook that are relevant to task 2a) to explore the valued professional discourse instantiated in this externally published text.

#### 4.5.4. Selection of students' answer texts to analyse

Twelve students responded to my research invitation and agreed to participate. To identify particular students' texts for detailed analysis, I read the students' answer texts and reviewed the transcribed literacy history and talk around text interview texts for all twelve participants. Based on this review, I selected three students for detailed analysis: Sam, Emma and Martin. Their data revealed interesting contrasts and illuminated some of the key features of the valued disciplinary practices. One student is used as an exemplar—demonstrating what it looks like when a student masters the valued literacy practices—while the other two illustrate the complexities of learning a new discourse.

#### 4.6. Data collection

Prior to collecting data for this study, I piloted student interviews. This informed the interview questions I asked the participants: specific but open-ended questions from preliminary reviews of the students' answer texts to encourage students to talk me through their approaches to the assessment.

Copies of the question text, solution text and the students' answer texts (for all 40 students selected to participate) were obtained from the mainstream second-year accounting course convener.

I conducted two semi-structured, one-hour interviews with each of the twelve participants: a literacy history interview and a talk around text interview. See Appendix 3 for interview question schedules. These interviews provided insights into the students' networks of social practices, as well as an understanding of the members' resources available to draw on during the accounting assessment event (Fairclough, 1992).

The interviews were recorded in video format after obtaining permission from the participants to do so. This enabled me to see where students were pointing to particular parts of the text during the interviews. I

transcribed the interviews from the audio or video recordings for analysis. In my transcription, I did not capture the details of the visuals, students’ gestures or pauses, and I did not transcribe what I said unless it was needed to understand the students’ response. Section 4.9 discusses ethical considerations of the use of video recordings.

## 4.7 Analysis of data

In this section I describe the tools used in my analysis, providing illustrations of how I did this where necessary.

### 4.7.1 Analysis of accounting education practices

My starting point for investigating the accounting education practices in the assessment event involved reading with the question text as an “ideal reader” (Scholes, 1985 in Janks, 1997:331), and involved preparing my own response to compare to the solution text. This process allowed me to identify some of the valued disciplinary practices that I demonstrated, including the relevant extracts from the handbook that supported my responses, and what I identified as significant.

The next stage of my analysis is the formal CDA, which involved working against the assessment texts, as Janks (1997) might say. Fairclough’s (1992) model of CDA comprises three inter-related analytical processes, which are related to the three dimensions of the theory of social practice (Janks, 1997). This is illustrated in Table 4.1 below.

The first stage of CDA is the textual analysis looking at, for example, vocabulary, grammar, intertextuality, cohesion, text structure and other signs (Fairclough, 1992). From this textual data, discursive practices are interpreted and analysed. At the third level, the discursive practices are explained with reference to the social context. The process of analysis across the levels of CDA is not linear (Fairclough, 1995); instead, the process of analysis I followed would often “loop back” (Fairclough, 1995:234) to previous steps, or jump forward directly to social analysis.

Analytical process	Dimension of theory of social practice
1. Textual analysis and description	Texts produced, distributed and/or consumed in the social event
2. Discursive analysis and interpretation	Social practices related to the production, distribution and/or consumption of texts in the social event
3. Social analysis and explanation in relation to context	Socio-historical conditions arising from social structure

Table 4.1 CDA and three dimensions of social practice (adapted from Janks, 1997)

#### 4.7.1.1. *Textual analysis*

I looked for textual patterns arising from the following tools: the structure and layout of the page; lexicalisation, including use of nouns; intertextuality; the representation of social agents, including the use of active and passive voice; the representation of time; clausal structures; grammatical metaphors, including nominalisation; cohesion; force and assumptions (what is not said).

Text structure looks at the organisational properties of the text, such as layout or format. Vocabulary relates to choices of individual words or lexicalisation. Intertextuality is the presence within a text of elements or traces of other texts, directly or indirectly (Fairclough, 1992, 2003). Grammar is the way that words have been combined into clauses and sentences, and includes grammatical metaphors. A grammatical metaphor exists when processes are represented metaphorically in a clause or phrase (Fairclough, 2003). Grammatical metaphors might make use of nominalisation—a verb or clause is converted into noun form—or complex nominal groups (Halliday & Martin, 1993; Fairclough, 2003). Cohesion looks at how clauses and sentences are linked together within paragraphs.

When analysing texts, a distinction must be made between meaning potential and the interpretation of text which is open to multiple interpretations (Fairclough, 1992). I have used my knowing and experience as a CA and teacher, and the students' interview data, to limit the possible interpretations that can be made when analysing textual meaning.

To illustrate how CDA works, I will use an example from the question text, related to the representation of time in accounting discourse. At the textual analysis stage, I identified multiple references to time in the question text: “31 March year-end”, “31 March 2014”, “6 January 2014”, “1 February 2014”, and “1 February 2015”. I will demonstrate how this textual description is analysed in the next stage.

#### 4.7.1.2. *Discursive analysis*

At the second level of CDA, the textual features described are used in conjunction with contextual knowledge to make interpretations of the discursive practices instantiated in the text (Janks, 1997). At this stage, social practices can be identified by analysing orders of discourse, which are associated with particular social fields. Connections are made between the concrete social event, instantiated in the text, and the “more abstract social practices by asking, which genres, discourses, and styles are drawn upon here, and how are the different genres, discourses, and styles articulated together in the text?” (Fairclough, 2003:28). Fairclough's (2003) model of CDA allowed me to identify the ways in which texts give meaning to action, representation and identification in the social event, and so identify the corresponding elements of the

orders of discourse—respectively genres, discourses and styles—at the social practices level. The interpretation stage is illustrated in Figure 4.1 below.

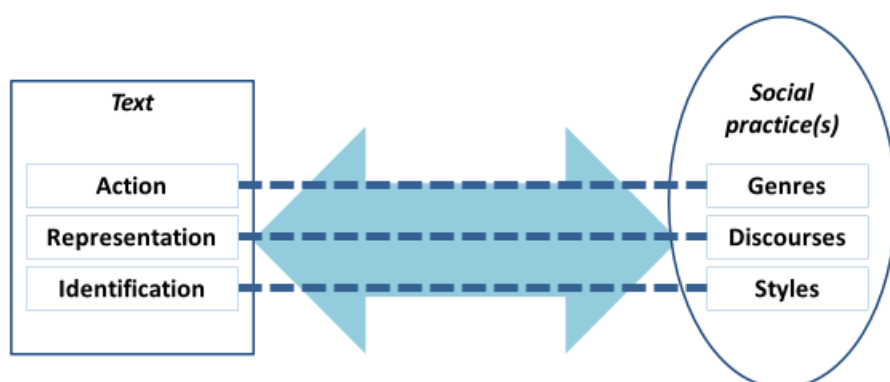


Figure 4.1 Interpretation stage: connecting text to social practices

Fairclough acknowledges, however, that texts might not be reducible to distinct elements of orders of discourse, and that elements might not be clearly associated with one particular social practice, but rather might be combined in some way (Fairclough, 2003). Fairclough (2003) calls this combination of elements hybridity. When traces of one discourse are found in another, Fairclough (1992) calls this interdiscursivity.

To enable the interpretation of the production and consumption processes taking place in a social event, supplementary data—such as the students’ interview data—can “enhance the corpus” (Fairclough, 1992:227).

Continuing with the example of the representation of time, I note how processes are described in the scenario text with reference to dates: “The shipment was loaded on 1 February 2014.” Drawing on literature, I identify the time-period principle as a reason for this emphasis on time. Processes—that is, transactions or economic events—are represented in accounting discourse with reference to a financial year end or reporting period.

#### 4.7.1.3. Social analysis

The third level of CDA relates to social analysis, where one is explaining why the discursive practice identified is as it is. In this stage of analysis, relationships between the social practice and social structure, including the ideological and political factors, are explained (Fairclough, 1992). This macro-level analysis requires an understanding of the situated context to hypothesise social factors impacting on the discursive practices identified, which are then supported by the micro-level textual features identified.

To illustrate the final stage of CDA, consider the example of time in accounting discourse. The representation of events with reference to time is shaped by government and legal frameworks which require periodic AFS or tax returns (cf. Chapter 2.8). I have identified this socio-structural factor using my own knowing as a CA, as well as of relevant literature.

#### 4.7.2 Analysis of students' literacy practices

My initial review of the students' data—answer texts and interview data—allowed me to identify areas to zoom into during my analysis of the students' literacy practices. For example, my analysis of the interview data revealed key themes such as the students' exam techniques and reading approaches, which form part of students' test-taking practices.

##### 4.7.2.1 CDA of students' answer texts

For the first stage of the CDA of the students' answer texts, I described the key features of the text using the following linguistic tools: intertextuality, cohesion (conjunctions and connecting phrases), pronouns, active and passive voice, grammatical metaphors including nominalisation, noun phrases, coherence and force.

Moving to the interpretation stage, I identified the particular discursive practices of each student or shared practices using evidence from patterns in the students' answer texts. To facilitate the interpretation of the students' literacy practices, I drew on the interview data.

For example, consider the consumptive reading-thinking action which is a component of students' test-taking practices. This reading-thinking practice is an intangible action and is not directly visible in the students' answer texts. To analyse this particular practice, I used the evidence identified in the first stage of CDA, together with interview data. That is, I identified words from the handbook, reproduced in the students' answer texts, as an example of intertextuality, which signalled the accounting principles used in their argument. In this way, I could see how the student has chosen to respond to the task; but in order to understand why they have done so, I needed the talk around text interview data to understand how the students read the question text and understood the task instructions.

For the third stage of CDA, the social analysis, I drew on literature and the students' interview data, which highlighted any significant contextual factors that might be relevant. For example, where students make reference to high school practices or issues at home during the interviews, this might signal socio-structural factors explaining why the students have responded in particular ways.

Discourse analysis, in particular the interpretative and explanation stages, is complex and involves making inferences. Next, I consider the validity and ethical concerns related to this study.

#### 4.8 Validity concerns

Validity in qualitative research aims to achieve confidence rather than certainty, and an authentic or honest representation of reality, rather than the reproduction of it (Cohen, Manion & Morrison, 2000).

Theoretical validity asks: does the theory used in this study fairly and comprehensively cover the domain it purports to cover? (Cohen, Manion & Morrison, 2000). The theory of language as social practice lets me explain how I see the research problem. Fairclough's CDA method allows me to operationalise these theoretical concepts and so deconstruct what I see in order to identify and study the parts in my analysis.

I must acknowledge the limited scope of this study, which investigates the practices of only three students from one university. However, this study is not concerned with generalisability. Rather, this study is a focused, context-bounded, socially situated study, which aims to illuminate, for further research, some of the elements of the valued discursive practices in professional accounting education, and how students might struggle with those (Cohen, Manion & Morrison, 2000). The data collected and analysed in this study, from multiple data sources, offers a thick description of both the valued accounting education practices and the students' literacy practices, to support a rich representation of the issues identified. Further, by providing a thick description of both the macro- and micro-contexts, relevant issues can be identified which may be applicable in other contexts.

As a professional accountant and teacher-researcher, there are both strengths and weaknesses in my position as researcher. I embody the disciplinary practices and so may not see what an outsider would see. In my analysis I have held this awareness when interpreting the data to work against it. However, as an insider to the valued discourses, I can draw on my knowing in this study. As Janks (1997) describes, the teacher-researcher role requires both estrangement and engagement when carrying out analytical procedures. The teacher-researcher should also guard against drawing on his or her own experiences to make sense of phenomena to "avoid making presuppositions about what may or may not be significant to participants" (Lillis, 2008:372). To support my interpretations, I have drawn on the students' interview data where students act as expert witnesses of their own practices, and I linked my analysis closely to the textual evidence.

There are, however, concerns relating to the interpretation of interview data. While text is recognised as having complex configurations and is analysed carefully, interview data is often treated as straightforward and "transparent, a simple reflection of a writer's perspective" (Lillis, 2008:361). I am aware that as a

lecturer in the accounting department at the time of this study, I was in a position of power relative to the students and that this may have influenced the nature of the students' comments. I sought to assure the students that they were permitted to exit the study at any time without consequences and that I would not mark their assessments. Further, interview data can also only ever provide minimal glimpses of the interviewee's perspectives and understandings expressed at a particular moment in time (Lillis, 2008). Thus, there is a danger when analysing interview data that individually relevant comments are oversimplified and inappropriately applied to a group, for example, non-traditional students (Lillis, 2008).

As Gee (1999:7) notes, the validity of discourse analysis findings is concerned with "how well tied the analysis is to a wide variety of linguistic details". Validity in relation to qualitative studies might be addressed through "honesty, depth, richness and scope of the data achieved" (Winter, 2000 in Cohen, Manion & Morrison, 2000:182). Interpretative validity in my study is strengthened by correlating CDA findings from the students' answer texts with talk around text and literacy history interview data, and linking my analysis to the linguistic detail in the descriptive stage.

#### 4.9 Ethical concerns

In this section I describe the steps taken to ensure that the participants of this study were not harmed in any way. All students selected and invited to participate in this study were over the age of 18 years at the time of this study. The following steps were taken to ensure that participation was voluntary and informed. At the start of my first meeting with each student, I explained what the study was about, what it would require from the students, how the data collected might be used in my study, how confidentiality of the information they shared with me would be protected, how I would store and protect the personal information collected, and that the participants could withdraw at any time, with no consequences to them. Students signed consent forms acknowledging these points and giving me permission to record the interviews (see example in Appendix 4). The video recorder did not capture the faces of participants, but rather was trained at the desk and papers.

To ensure the protection of confidential data, hardcopies of data, as well as backups of digital data, have been stored securely in locations with limited access; digital data has been stored in a password-protected electronic folder on my personal computer, which also has password-protected access; and information that is no longer needed has been destroyed.

To protect the identities of the participants, I used pseudonyms to ensure the students' identities remain anonymous. The persons involved in the analysis and review of this study, including my supervisors and colleagues acting as reviewers, were asked to ensure the confidentiality of student information. However,

given the small sample of students who took part in this study, the students may be recognisable to those who know them if certain identifiable facts or features of their literacy practices are published. I have held this awareness in mind during the write-up process and I have made every effort to comply with the principle to do no harm. The extracts of the students' answer texts have been retyped to ensure their handwriting is not published, and students' details, such as home town and high schools, have not been explicitly identified in the summary of the students' backgrounds.

In this chapter I outlined the research methodology and methods used in this study. The following two chapters present the primary analytical work of this study: the analysis of accounting education discourse (Chapter 5) and students' literacy practices (Chapter 6).

## 5. Accounting education discourse

### 5.1. Introduction

My analysis of accounting education practices described in this chapter responds to research question (i): what is valued by accounting assessments and why? This analysis allows me to develop a deeper understanding of the dominant disciplinary practices and to identify the valued ways of doing-being as a participant in accounting education discourse. The latter analysis is helpful as a benchmark to understand students' literacy practices.

In this chapter, I explore three key themes from my CDA of the assessment texts: the 'accounting assessment genre' of the question text (Section 5.3); the valued action of identifying the task from the required text for task 2a) (Section 5.4); and the 'accounting discussion answer genre' of the solution text (Section 5.5). These areas of focus were determined from my position as ideal reader, and for their relevance to the CDA of students' answer texts in Chapter 6. Figure 5.1 illustrates the relationships between the texts involved in the assessment event, demonstrating the chain of texts produced, distributed and consumed around the assessment event.

To provide a social context for my CDA, it is necessary to pull together an overview of relevant professional accounting practices, which are re-contextualised in the disciplinary practices I am investigating here. I begin with this in Section 5.2.

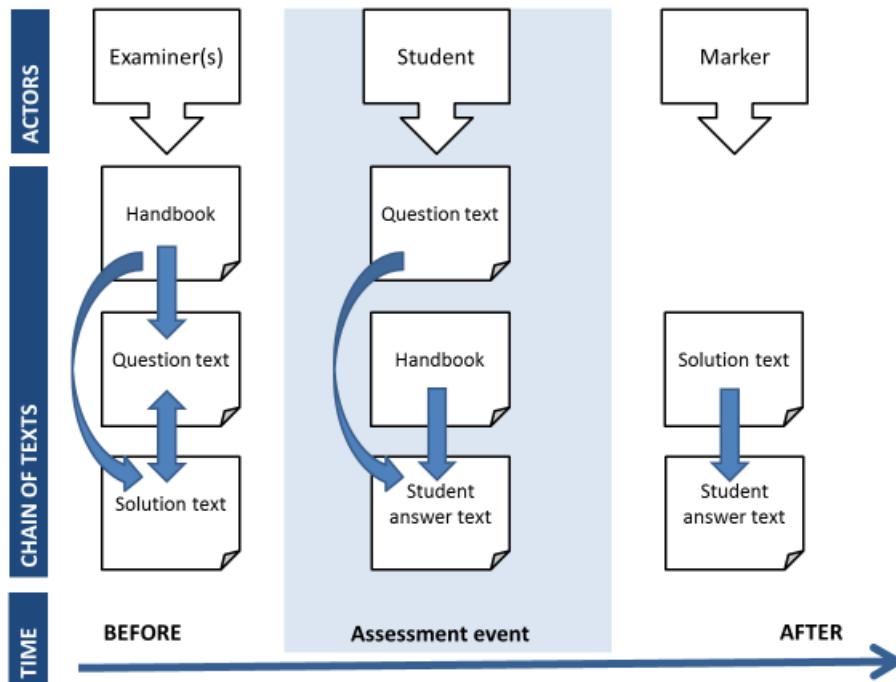


Figure 5.1 Illustration of chain of texts

## 5.2. An overview: the social context and accounting discourse

For this macro-level analysis of the relevant social context and professional practices, I have drawn on relevant literature; texts from the accounting department at UCT and professional organisations, such as SAICA; and on my experience as a CA and teacher-researcher.

### 5.2.1. Why do accountants do what they do?

There are different types of professional accountants, just as an engineer could be an electrical engineer or a civil engineer. For example, an accountant might be a tax accountant or an auditor. Each type of accountant will draw on particular styles, genres and discourses, according to the valued conventions of the relevant sub-field of the profession. For example, a study by Flowerdew and Wan (2006) identified specific ways of using language by tax accountants.

The elements of the orders of discourse of professional accounting described in this section are: representation in accounting discourse shaped by accounting principles; time as it contributes to representation and identification in accounting discourse; and the genre of professional accounting argument. Where possible, I will illustrate these features with reference to the assessment task 2a) analysed in this chapter.

#### 5.2.1.1. *Accounting: a codified discourse*

Accounting principles shape how accountants represent the world in recognisable and relatively stable ways. Principles such as those in the IFRS are applied to classify, aggregate and summarise the economic and social world in accounting texts as “assets, liabilities, equity, income, expenses, changes in equity, and cash flows” (International Accounting Standards Board [IASB], 2013:22). For example, the asset definition (see Figure 5.3) dictates “what can count as an asset” (Llewellyn & Milne, 2007:806). To illustrate, consider the transaction—the purchase of wooden toy cars—described in the extract from the scenario text in Figure 5.2. The asset definition should be applied to determine how to represent this transaction in the AFS of Toy Palace, as illustrated in Figure 5.4. This principle effectively asks: are the wooden car toys an asset for Toy Palace? In this instance, the wooden car toys do count as an asset.

However, representation in accounting discourse is determined by a number of principles applied in combination, not only the asset, liability or equity definitions, for example. Classifying the transaction, for example as an asset, is only the first step in determining how it should be represented in the AFS. Another step is to assess the transaction for inclusion in accounting texts—what accountants call recognition—by applying the criteria in Figure 5.5. The recognition criteria must be applied to determine if or when the toys can be recorded as an asset by Toy Palace. Accounting discourse is also characterised by the numerical representation of social events. This is determined by measurement principles. I explain in more detail below how accounting principles are applied to the wooden cars transaction. In the remainder of this section, I discuss how the linguistic features of the IFRS texts in Figures 5.3 and 5.5 represent transactions in accounting texts.

## 2. Wooden cars

To increase its product range beyond that of just toy soldiers, the management of Toy Palace decided to include a range of wooden cars to its product list. Management decided to buy and resell ready-made wooden cars rather than manufacture their own. On 6 January 2014, an order for a shipment of wooden cars was placed by the bookkeeper. The terms of the order received from the Chinese supplier, Driving Around, were as follows:

Date of order	6 January 2014
Supplier	Driving Around (China)
Customer	Toy Palace
Product	150 "red and black" wooden cars
Shipping date	1 February 2014
Price	R50 per wooden car
Payment terms	Full payment to be made on 1 February 2015
Shipping terms	FOB shipping point

The shipment was loaded on 1 February 2014, and it was received on 2 March 2014 on which date customs duty of R2 500 was paid. No interest was charged, despite the payment date being 12 months after the shipping date.

Additional costs of R1 500 were incurred in transporting the shipment from Cape Town Harbour to Toy Palace's premises in Woodstock on 2 March 2014. These transport costs were paid for in cash on the same day.

During the month of March, Toy Palace sold 62 wooden cars for cash and 50 wooden cars on credit, at a retail price of R320 per wooden car.

Assume a fair interest rate of 12% applies.

Figure 5.2 Extract from scenario text: the wooden cars transaction

**An asset** is a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity. [*IFRS for SMEs 2.15(a)*]

Figure 5.3 Extract from handbook, paragraph 2.15(a) (International Accounting Standards Board [IASB], 2009:14)

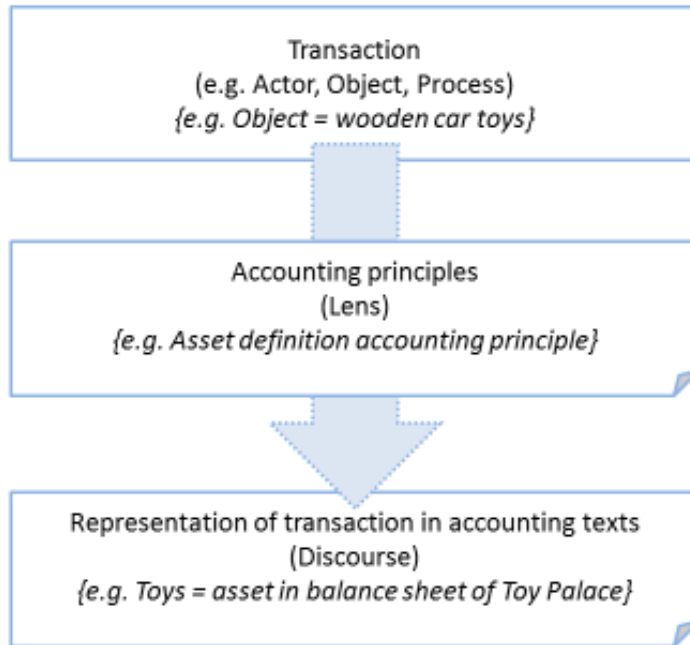


Figure 5.4 Accounting principles acting as lens

### Recognition of assets, liabilities, income and expenses

- 2.27 Recognition is the process of incorporating in the financial statements an item that meets the definition of an asset, liability, income or expense and satisfies the following criteria:
- (a) it is **probable** that any future economic benefit associated with the item will flow to or from the entity, and
  - (b) the item has a cost or value that can be measured reliably.

Figure 5.5 Extract from handbook, paragraph 2.27 (IASB, 2009:17)

The IFRS texts in Figures 5.3 and 5.5 are lexically dense with nominalisations, long noun phrases, embedded clauses and specific terminology. For example, “Recognition” (Figure 5.5) is a nominalisation and the asset definition in Figure 5.3 contains the lengthy noun phrase “a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow”.

Nominalisation obfuscates agency—the human doing the recognising is not acknowledged and the process is converted into a more abstract noun. Only the “entity” is identified, even though human agents are generally involved in purchase or sale transactions. The removal of agency from the representation of economic events is a pervasive feature of accounting discourse and obscures the source of power, such as

the owners of the equity capital represented in AFS (McCoy, 1999; McPhail, 2001; Gray & Milne, 2002; Collinson, 2003; Ferguson et al., 2009).

Long noun phrases enable arguments to be moved forward, as Halliday (1996) notes. They function to summarise the prescribed criteria into a single, systematic sentence instead of using three or four sentences. To illustrate, the asset definition (Figure 5.3) describes four conditions which could be written in four sentences as follows: (1) An asset is a resource. (2) That resource must be controlled by the entity. (3) Control of the resource must be derived from some past event. (4) The resource must give rise to cash or income for the entity in the future.

The complex linguistic features described above result in texts that have a high lexical density and level of ambiguity (Halliday & Martin, 1993). In an educational context, these texts can be difficult for students to manage, whether students are EAL or not, as students try to disaggregate the text to make meaning, but have to guess how to match up the various words and phrases to do so (Halliday & Martin, 1993).

Accounting principles, such as the IFRS, are legitimised through legal and regulatory frameworks set in place by national governments and professional organisations, such as the IASB, SAICA and stock exchange corporations (McCoy, 1999; Lubbe, Modack & Watson, 2014). It is thus possible to see the hidden power behind the orders of discourse of professional accounting practices: government and international professional organisations maintain and protect the power of the wealthy resource owners through mechanisms such as the standardisation of accounting principles. Ultimately, these social influences shape the dominant disciplinary practices in undergraduate accounting because the professional accounting practices, which mediate the social structure described above, are re-contextualised in accounting education practices (McPhail, 2001).

#### *5.2.1.2. Accounting memos: a professional genre*

Accountants can be required to make arguments for the representation of transactions as part of their professional practice. SAICA's (2014b) Competency Framework identifies communication, including critical thinking and the ability to present a clear argument, as a pervasive skill. Potential CAs should be able to identify relevant facts and communicate conclusions reached in a "logical, clear and concise manner" (SAICA, 2014b:38). Often these arguments are made in stable and valued ways and documented in a memorandum, which I will call the 'accounting memo'. As a CA, I have prepared many accounting memos for audit files.

The genre of an accounting memo ('accounting memo genre') might include the following moves: stating a clear objective, describing the relevant information about the transaction, identifying and applying the IFRS principles and providing a clear conclusion. These moves are comparable to the reasoning moves of a legal

argument (cf. Chapter 2.8). I explore these reasoning moves in more detail when I analyse the accounting discussion answer genre—an accounting argument presented in an educational context—in Section 5.5.

Accounting memos are not published externally, but might be used as evidence of compliance with IFRS and legislation during inspections by auditors or regulators. Company law requires particular companies, such as those listed on a stock exchange, to prepare IFRS-based accounts and undergo external audits (Lubbe, Modack & Watson, 2014). Thus legal requirements drive the need to make documented accounting arguments, and so contribute to the accounting memo genre.

### 5.2.1.3. *Time in professional accounting discourse*

Time features in accounting discourse in two ways: time is important for representing events; and acting with an awareness of time is a feature of the style of an accountant. I briefly describe these two features below to provide the context for the CDA in the remainder of this chapter.

#### 5.2.1.3.1. *The time-period principle and 'indexing'*

The time-period principle determines the representation of events in accounting discourse, with reference to the financial year end. In an educational context, this principle means 'indexing'<sup>15</sup> the economic events described in the scenario text.

Consider the wooden toy cars transaction (cf. Figure 5.2). I have illustrated the indexing of events occurring between 6 January 2014 and 1 February 2015 using a time line<sup>16</sup> in Figure 5.6. Task 2a) requires this transaction to be represented with reference to 31 March 2014, the financial year end for Toy Palace. This principle asks: should the transaction be included in the 31 March 2014 AFS? The purchase (event) occurred within the 31 March 2014 financial year, and so the wooden cars can be represented in the AFS for that period.

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<sup>15</sup> 'Indexing' is a phrase I have borrowed from a colleague at UCT, Matumo Ramafikeng.

<sup>16</sup> A time line is a graph frequently used in accounting education practices, taught often in high school accounting, where there is only an x-axis representing time. Along the line, specific dates are marked and events occurring at those dates are identified.

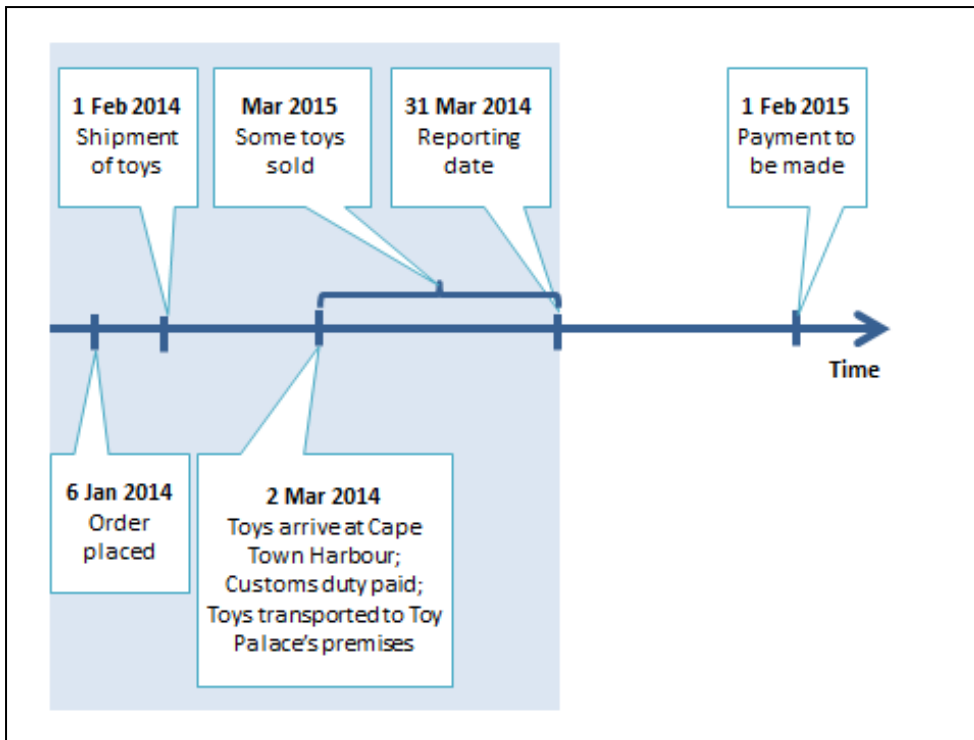


Figure 5.6 Time line indexing events relating to wooden cars

Participants in accounting discourse might be said to develop a particular gaze (Maton, 2013). That is, accountants might view the world in stable ways using the time-period principle and accounting principles, such as the asset definition. Conversely, the use of this accounting gaze might identify someone as acting in the style of an accountant.

#### 5.2.1.3.2. Time constraints in accounting events

Time management and a desire to act efficiently in an accounting event might identify someone as acting in the style of a professional accountant. In this section I draw on my experience as a CA for evidence of this argument.

Consider the following examples which illustrate how an awareness of time might become part of the style of an accountant. During a board meeting, an accountant might be presented with some information from the client, from which she must be able to identify relevant issues and present a reasonable accounting argument quickly and concisely. As another example, in professional accounting firms, time spent on client engagements is charged on an hourly basis to timesheets. This drives the need to act with an awareness of time. Further, SAICA's (2014b) Competency Framework explicitly identifies time management as a valued personal attribute of a chartered accountant.

In an educational context, accounting assessments are written under strict time constraints; this requires effective time management during the assessment. However, many students struggle with this aspect. I discuss this as part of my analysis of students’ test-taking practices in Chapter 6.

In the remainder of this chapter, I analyse the valued practices of accounting education, and draw on the characteristics of professional accounting discourse described here.

### 5.3. The accounting assessment genre

In this section I explore features of the question text emerging from the CDA, which I call the ‘accounting assessment genre’ (see Figure 5.7).

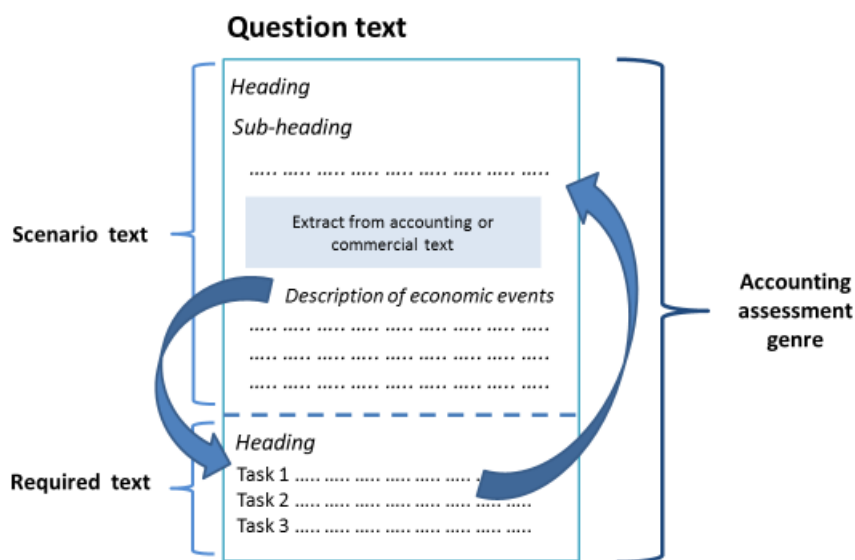


Figure 5.7 Structure and textual relationships within the question text

#### 5.3.1. Headings and textual relationships

Headings, sub-headings and task instructions (see Figure 5.8), such as “REQUIRED: QUESTION ONE”, act textually by setting up relationships within the question text. The scenario text is subdivided into parts using sub-headings; each sub-section contains descriptions of particular economic events to be represented in the assessment. For example, the sub-heading “2. Wooden Cars” (cf. Figure 5.2) acts textually to identify additional information about the purchase of a new product range, the wooden cars. I describe the features of this additional information in Section 5.3.2.

A relationship is set up between the required text and scenario text, because the task instructions require representation of the economic events from the scenario text. For example, in task 2a) there is a direct

reference to a sub-heading in the scenario text: “Refer to information on Wooden Cars” (see Figure 5.8). This connection must be recognised to make meaning and identify the valued task to be performed, as I describe in Section 5.4.

The required text is structured in recognisable tabular format: a clear heading; the first column identifies the sequence of tasks; the middle column describes the action to be performed; and the third column identifies the mark allocations per task. I analyse the task instruction in Section 5.4 and describe the importance of the mark allocations in Section 5.3.3.

<b>REQUIRED: QUESTION ONE</b>		
<b>1</b>	<p>Refer to the information on <b>Toy soldiers</b></p> <p>Prepare the following three accounts in the general ledger of Toy Palace for the year ended 31 March 2014:</p> <ul style="list-style-type: none"> <li>a) Raw Materials</li> <li>b) Fixed Overheads</li> <li>c) Work In Progress</li> </ul>	<b>12</b>
<b>2</b>	<p>Refer to the information on <b>Wooden cars</b></p> <ul style="list-style-type: none"> <li>a) Discuss how the transaction relating to the purchase and importation of <b>wooden cars</b> will be presented in the annual financial statements of Toy Palace for the year ended 31 March 2014. You are <b>ONLY</b> and specifically required to discuss the recognition of the items related to the purchase and importation of wooden cars. Make mention of the date on which any assets will be recognised on the statement of financial position. You are not required to include any amounts in this section of the question.</li> <li>b) Show how the effects of <b>ALL</b> transactions relating to the <b>wooden cars</b> will be presented on the statement of financial position as at 31 March 2014. You may <b>IGNORE</b> the equity section and the bank account. Note disclosure and comparatives are not required, but amounts are required.</li> </ul>	<b>7</b>  <b>9</b>

Figure 5.8 Extract from required text: tasks 1) and 2)

Elements of SAICA’s professional examination assessment practices can be identified in the second-year question text analysed here, through shared features of the accounting assessment genre. Consider the extract from SAICA’s ITC paper for January 2014 in Figure 5.9, as an example. There are a number of features which identify the accounting assessment genre in the ITC assessment text: the “REQUIRED” heading, the tabular layout with a column providing mark allocations, a reference to the financial year end, and shared instructive words such as “Discuss” and “recognition”. This evidences the influence, or what Fairclough would call the “power behind discourse”, of professional institutions in shaping dominant disciplinary practices of accounting education.

PART I – REQUIRED		Marks	
		Sub-total	Total
(a)	Discuss, with supporting calculations, the appropriate accounting recognition and measurement of the decisions taken regarding the staffing of the Eastern Cape, Northern Cape and Limpopo divisions in the financial statements of Platinum for the financial reporting period ended 31 December 2013. Ignore tax.	16	
	<i>Communication skills – logical argument</i>	1	17

Figure 5.9 Extract from SAICA ITC January 2014 examination, Required Paper 2 (page 1) (SAICA, 2014c)

### 5.3.2. Additional information

As noted above, sub-headings in the scenario identify additional information about particular transactions, such as the wooden toy cars in Figure 5.2. Often the additional information includes an extract or table with financial information, such as the terms of the order for the wooden cars. Descriptions of social actors, objects and processes involved in the economic events are provided within the additional information using, for example, nouns, adjectives, dates and values. These descriptions are textual cues which must be consumed—identified and evaluated—when identifying the task, and reproduced in the answer text.

For example, some of the relevant textual cues that should be identified for the wooden cars transaction include: the adjective and noun, “Chinese supplier”, which signals that Toy Palace is importing from a foreign supplier; the dates of events should be indexed; and the key terms of the order should be identified, in particular the noun phrase, “Shipping terms FOB shipping point”, which represents a legal condition. “FOB” is an abbreviation for ‘free-on-board’; it is a legal term which indicates the timing of legal ownership or control transferring. In this transaction, the ownership of the wooden car toys transfers from the supplier to Toy Palace when the toys pass the shipping point and are loaded to be imported. This is an example of interdiscursivity, where traces of legal discourse feature in accounting texts.

### 5.3.3. Time and mark allocations

In the question text there are prominent references to time in the assessment event, such as the heading at the start of Question One, “(60 MARKS: 80 MINUTES)” (see Figure 5.10), and a table with time allocation per question on the cover of the question paper (see Appendix 1.1). In the required text, mark allocations are given for each task. The mark allocation for task 2a) is “7” (see Figure 5.8). This indicates that approximately seven statements should be included in the response, and also gives some indication of time available to

complete this task. A ratio of 80 minutes for 60 marks allows approximately 1.33 minutes per mark; this means that a student has roughly 9 minutes to complete the reading-thinking-planning-writing for task 2a). The references to time and marks act as a signal to guide time management during the assessment event—a valued element of the style of a participant of accounting education discourse.

<b>Question One</b>	<b>(60 MARKS: 80 MINUTES)</b>
<b>IGNORE TAXATION AND VAT</b>	
Toy Palace (Pty) Ltd (Toy Palace) is a toy shop which manufactures and sells high-quality wooden toy soldiers and has been operating successfully in Woodstock, Cape Town for several years. Toy Palace has a 31 March year-end and uses the perpetual method to record inventory. The business uses the cost model to measure property, plant and equipment and applies the IFRS for SMEs when preparing financial statements.	

Figure 5.10 Extract from scenario text: the heading and introduction

SAICA's (2014d) ITC assessment policy identifies how the qualifying examinations are to be written under time constraints. The time constraint, applied in the question text analysed here, is evidence of traces of professional assessment practices noted in Section 5.3.1. This again demonstrates the power of the professional institutions in shaping the dominant disciplinary practices of second-year accounting.

Knowledge of the accounting assessment genre, in particular knowing where relevant textual cues might be located, gives the student power in the assessment. This knowledge enables the student to locate relevant information and control the movement of meaning across texts to identify the valued response to the task and use time effectively.

#### 5.4. Identifying the task

Reading the question text to make meaning from the task instructions is a key component of test-taking practices. This action determines the direction of the students' efforts in time-pressured conditions. Identifying the task involves decoding textual cues from both the scenario text and required text. As Koch and Kiel note, students have difficulty "understanding what to do in terms of the task" (2005:255). Watson

(2012) outlines a useful approach to understanding the required (see Figure 5.11). I will illustrate this action by applying it to task 2a) (cf. Figure 5.8) below.

- 2) Then in developing the necessary skills to understand a required, students are encouraged to specifically identify the following:
- a) The task required to be performed (calculate, discuss, present etc.)
  - b) The issue being tested (all machinery, a particular machine, what financial year)
  - c) The related principles to be considered in responding to the required
  - d) Is there any information that is required to be assumed i.e. should not be discussed, calculated etc.?
  - e) Is there anything that would generally fall within the scope of the question that is specifically excluded (ignore tax, closing entries etc.)

Figure 5.11 Extract from “THE ‘REQUIRED’ ASPECTS OF AN ASSESSMENT” (Watson, 2012)

#### 5.4.1. The type of task

The type of “task” (Watson, 2012) to be performed for task 2a) is a narrative discussion—rather than a calculation, for example—to be presented using the discussion answer genre. I describe this genre in Section 5.5. The textual cue, the verb “Discuss”, should be identified from the task instruction to make meaning about the valued action. Further, the mark allocation of “7” must be identified and evaluated to determine the length of response and time available for this task.

#### 5.4.2. The issue

The “issue” (Watson, 2012) to be addressed in task 2a) is the wooden car toys transaction. The object, “wooden cars”, is mentioned three times in the task instruction and there is a direct reference to the scenario text. This relationship between the task instruction and additional information in the scenario text is a feature of the accounting assessment genre discussion in Section 5.3. The key textual cues in the additional information to be identified now are: “product range”, “Shipping date 1 February 2014” and “Shipping terms: FOB shipping point”. Below, I explain how these textual cues are used.

#### 5.4.3. The principles to be applied

The “principles” (Watson, 2012) to be applied to the transaction are the asset definition (cf. Figure 5.3) and the recognition criteria (cf. Figure 5.5). To establish these principles, and so determine the representation of

the wooden cars, textual cues from both the task instruction and the scenario text must be evaluated and interpreted together. The relevant textual cues in the task instruction are: “purchase and importation”, “presented in the annual financial statement” and “recognition”.

The key textual cues from the scenario text should have been identified when determining the issue. Together, these textual cues are consumed to establish that the wooden car toys can be classified for representation as an asset, and the cars can be included in the Toy Palace accounts on 1 February 2014, that is, on shipment. I explain in more detail in Section 5.5 how the principles are applied.

#### 5.4.4. Assumptions or specific scope instructions

The last steps, per Watson’s (2012) guidance, require identifying specific instructions around what to assume or ignore. For task 2a), there is an explicit statement to “ONLY and specifically” address the “recognition” of the wooden cars and not to include any amounts in the response. These are important textual cues in the task instruction which indicate that measurement of the toys should not be addressed, and provide a strong hint that the accounting discussion answer genre should be used. As I discuss in Chapter 6, when students don’t identify these specific instructions they might include unnecessary responses in their answer texts.

This component of test-taking practices, identifying the task, can be compared to professional practice where CAs need to identify the issue and relevant principles before preparing an accounting memo. In the next section, I analyse the valued response to the task identified here.

### 5.5. The accounting discussion answer genre

In this section I analyse the solution text (see Figure 5.12) and describe the valued ways of presenting an argument, using the accounting discussion answer genre (‘discussion answer genre’). This genre includes reasoning moves—issue, principle, application and conclusion moves—comparable to the legal PQA genre (Bruce, 2002; Bangeni, 2009) noted in Chapter 2.8. This genre is shaped by HE assessment practices and elements of professional practice, such as the accounting memo genre.

The moves in the discussion answer genre set up relationships within the solution text, and with the question text and principles in the handbook, as illustrated in Figure 5.13. I describe, and provide evidence for, the moves of this genre in more detail below.

**a) 7 marks**

[Paragraph 1]

In order for the wooden car to be recognised as an asset in the financial statements of *Toy Palace*, the asset definition and recognition criteria need to be met as follows:

[Paragraph 2]

The asset is a resource controlled by the business as *Toy Palace* holds the risks (gets lost/damaged, cannot be sold due to a lack of demand) and rewards (sold at a profit) of the inventory. The past event is the shipping of the asset FOB shipping point on 1/2/2014 when the risks and rewards transferred to *Toy Palace*. *Toy Palace* is expected to sell the asset, thereby realising proceeds on the sale as a future economic benefit. On 1/2/2014, the asset definition is met.

[Paragraph 3]

The recognition criteria requires that the cost be reliably measurable (the cost is obtainable from the order along with other attributable costs) and that the future economic benefits are probable. *Toy Palace* is a toy selling enterprise and is hence expected to be able to sell the asset.

[Paragraph 4]

On 1/2/2014 the asset can be recognised and will be recognised as an inventory asset as it will be held for resale.

Figure 5.12 Extract from the solution text: task 2a)

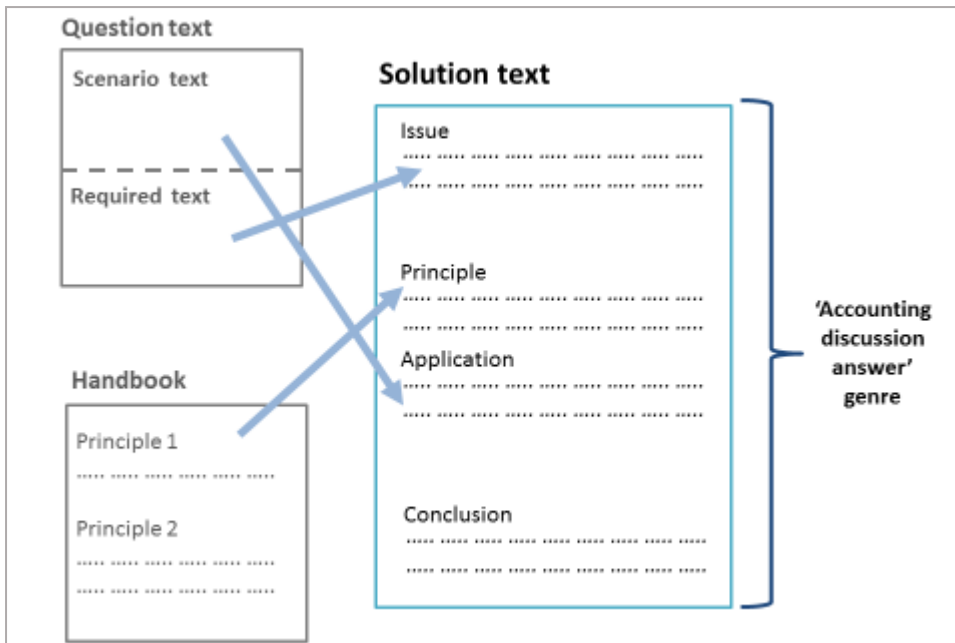


Figure 5.13 Textual relationships between and within the assessment texts

#### 5.5.1. The issue move and cohesion

The argument presented in the solution text (cf. Figure 5.12) contains four paragraphs. Each paragraph acts textually and gives meaning in the argument for the representation of the wooden cars as an asset. Paragraph 1 is an introduction which makes the issue move by presenting the objective of the argument identified from the task instructions analysed in Section 5.4. Paragraph 2 makes the application and principles moves relating to the asset definition. Paragraph 3 makes the application and principle moves for the recognition criteria. Paragraph 4 presents the conclusion move.

The argument is structured in cohesive, logical steps where links are established between the paragraphs using connecting phrases. For example, the principles named in paragraph 1, “asset definition and recognition criteria”, are linked to the argument in paragraphs 2 and 3 using the phrase “to be met as follows”. Repetition of the object, “the asset”, also creates cohesion across the paragraphs.

#### 5.5.2. The principle moves

The principle moves are made by reproducing the accounting principles from the handbook. However, the IFRS texts which prescribe the principles are dense, and contain lengthy noun phrases and nominalisations. This requires the principles to be broken into smaller clauses or phrases, which I call ‘valued terms’, to make the principle moves. For example, in paragraph 2 of the solution text (cf. Figure 5.12), the valued terms

“resource controlled”, “past event” and “future economic benefits” are named. The reproduced valued terms act textually to identify the relevant accounting principles.

To complete the principle move in this example, an additional principle must be selected and applied to substantiate the condition of control. The valued terms named for this principle move in paragraph 2 are: “risks and rewards transferred”. The dense accounting principles contained in the handbook can be difficult for students to interpret; identifying and using related accounting principles adds to this complexity.

### 5.5.3. The application moves

The application moves are made by reproducing textual cues from the scenario text. For example, the noun phrase, “shipping of the asset”, is a textual cue which names the process of loading the wooden cars onto the ship, and the noun phrase “FOB shipping point” is a textual cue which names the legal condition for ownership.

The evidence from the application move must be connected to the valued term(s) to make the move coherent. Consider the sentence from paragraph 2 in Figure 5.14 which I have analysed into principle and evidence components. This sentence claims that Toy Palace controls the toys because of the free-on-board shipping event.

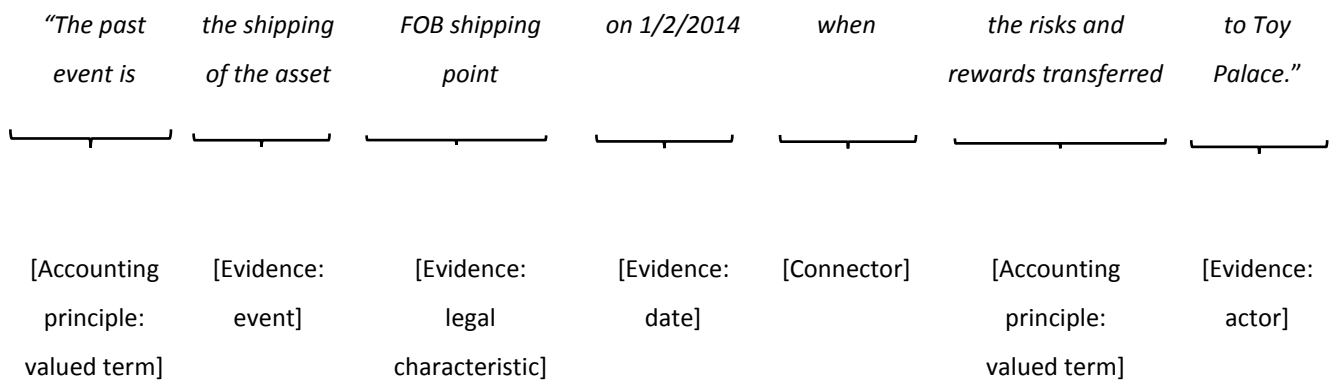


Figure 5.14 Analysis of sentence structure of principle and application moves in the solution text

To make the application and principle moves, a number of valued terms and events are condensed into a single sentence. This is achieved using nominalisation (“shipping”), long noun phrases (“the shipping of the asset FOB shipping point”), the passive voice (“risks and rewards [were] transferred to Toy Palace”), and connecting phrases (“when”). These linguistic features act textually to establish relationships between the

principles and economic events, and move the argument forward. Making the valued reasoning moves in the discussion answer genre requires the command of complex, grammatical functions.

#### 5.5.4. Conclusion moves

Conclusion moves are made in the solution text using summarising, declarative statements, such as: “On 1/2/2014, the asset definition is met”. This assured tone—established using declarative statements and present or present perfect tense—conveys a degree of force or confidence, which could identify a participant as acting in the style of an accountant.

The features of the valued disciplinary practices explored in this chapter serve as a benchmark for my analysis of the students’ literacy practices next in Chapter 6.

### 5.6. Summary: what is valued in accounting assessments?

In this chapter I explored the dominant disciplinary practices of an undergraduate accounting programme and illuminated some elements valued by this discourse, in particular the linguistic complexity of the discourse. From my analysis, I established that knowledge of the structure and content of accounting question texts—that is, the accounting assessment genre—offers the student power to identify and control the movement of meaning across the question text.

Secondly, in order to decode the required text, specialised test-taking reading practices are required to establish valuable connections between the required text and scenario text to identify the components of a valued task response. In this study, the task required the presentation of a narrative accounting argument, using the valued accounting discussion answer genre with coherent and clear reasoning moves. This genre requires the command of complex linguistic tools—a pervasive feature of accounting discourse.

The practice of acting efficiently in the accounting assessment and in the style of a professional accountant with a strong awareness of time is a crucial component of the valued accounting education practice. Together, these elements of the accounting education discourse need to be mastered in order to succeed and progress towards qualification as a professional accountant.

The dominant disciplinary practices of accounting education, which is comprised of elements re-contextualised from professional accounting discourse, is largely shaped by the professional institution, which disguises the power of the holders of equity capital ultimately served by these professional

organisations. In this way, the dominant literacy practices of global professional organisations are presented as the accepted convention of a second-year accounting course, thereby reproducing the status quo.

## 6. Students' literacy practices

### 6.1. Introduction

This chapter describes my analysis of students' academic communication practices and responds to research questions (ii) and (iii): what are students doing in accounting assessments and why are students responding to accounting assessment in certain ways? I discuss the key themes noted from my CDA of students' answer texts for task 2a) and analyse the interview data. I investigated the test-taking practices of three students in particular: Sam, Emma and Martin. Emma's practices serve as the exemplar in my analysis because her response shares many features with the solution text. The test-taking practices of Sam and Martin demonstrate how they are in the process of acquiring the second-year accounting discourse. Extracts from the students' answer texts for task 2a) are presented in Appendix 2.

My analysis begins by considering the students' reading-thinking practices. How do they access the question text—specifically how do they use their knowledge of the accounting assessment genre—to make meaning and identify the task? In Sections 6.3 and 6.4, I analyse how the students respond to the task and make use of the valued discussion answer genre. An overview of the textual relationships between the related texts is illustrated in Figure 6.1, where the solution text reflects the valued response to be presented by students.

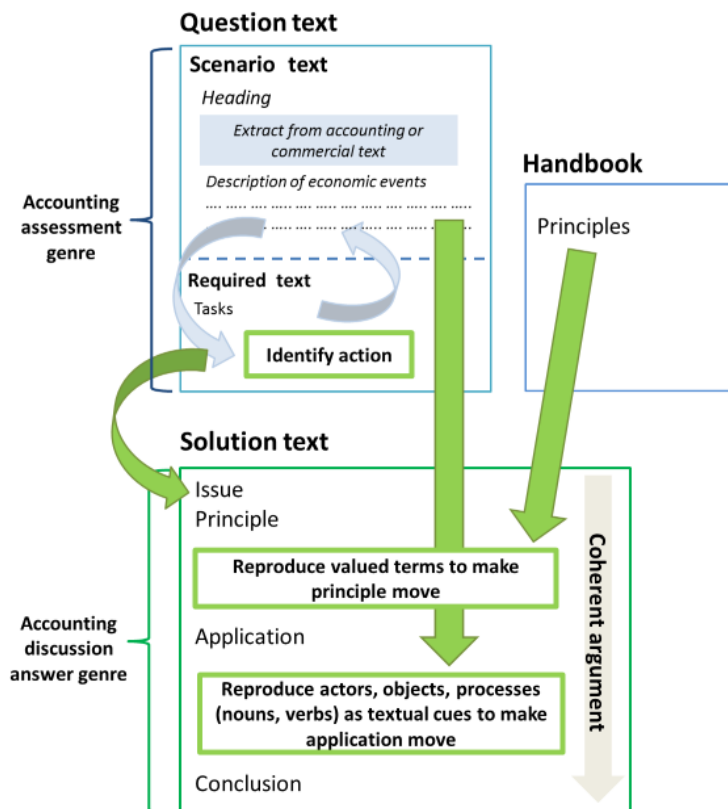


Figure 6.1 Genres in the assessment texts for task 2a)

## 6.2. Reading practice: accessing the question text and identifying the task

My experience as a teacher has shown me the importance of reading practices in accounting assessments to enable students to identify how to respond to tasks in the valued way; as confirmed by Koch and Kiel's (2005) study.

From my analysis of the students' answer texts (asking: have they answered the right question?), and an analysis of the talk around text discussions on the students' approaches to the assessment, I identify two types of reading-thinking-action as a component of test-taking practices: the initial preview and overview reading to access the question text; and a more detailed reading of the task instructions in the required text to identify the valued action to be performed. The reading practices described in these sections overlap, but I have chosen to analyse these aspects separately to make the comparisons between the students' practices clearer.

Often in accounting HE programmes, the valued reading practices are not explicitly identified and taught within the accounting curriculum. This is the case for the second-year accounting course studied here. Exam

technique, which embodies aspects of reading in assessments, might be addressed informally by an experienced teacher, but most students are left to develop this reading practice on their own.

### 6.2.1. Accessing the question text: “I just go to the required, it’s a skill that I taught myself”

In this section I analyse themes arising from the interview data to understand the students’ reading practice during the assessment. I am particularly interested in how students use their knowledge of the accounting assessment genre to navigate the question text. Reading and thinking are hidden processes and so it is difficult to find evidence of them in the students’ writing. For this reason, I have analysed data from the students’ talk around text interviews to interpret this cognitive reading-thinking-action, which I believe is important and therefore useful to explore here.

Emma exhibits a sophisticated reading practice to navigate the question text in a predetermined way. Sam and Martin demonstrate what I call a ‘hunt-and-gather’ reading practice to access the question text, using the required text as a starting point to direct their search for specific information in the scenario text.

#### 6.2.1.1. Emma

Three features of Emma’s test-taking practices identify her reading action as advanced: the direction of her reading path from scenario to the required; how she uses her knowledge of the accounting assessment genre; and her interactive reading practice.

Emma reads to get an overview and preview of the scenario text and locate relevant information—that is, she uses her knowledge of the accounting assessment genre—before she moves to the required text. She explains in the interview:

**Emma:** I think I’ve gotten quite good at picking out what’s relevant and what’s not. Just because I’ve practised a lot and this is third year now<sup>17</sup>. When I open this paper for example, I won’t really worry about this first paragraph, I’ll go straight down here [she points to the additional information below the table and sub-heading “1. Toy soldiers” on the first page of the scenario text (see Appendix 1.1)] and I kind of look over and see generally, well that’s kind of what I was expecting to see, so I’ll use that when I come back, what I spend time reading are these bits of additional information [she points to the narrative text below the table on the second page of the scenario text describing the wooden cars transaction] ‘cause that’s where I find the, the tricky stuff is. (Interview 2, 2014)

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<sup>17</sup> In the business science degree, the second-year accounting course is part of the third-year programme.

Emma is able to identify the sections of the scenario text— what she calls the “additional information” or “tricky stuff”—which contains rich textual cues. She reads the scenario text actively, making annotations and underlining text to identify textual cues. Consider her comments on reading the additional information to make meaning:

**Emma:** There was an issue with FOB shipping point, which I kind of picked up on and went ooooh that seems to lend itself to the asset definition. (Interview 2, 2014)

Emma identifies that the noun phrase “FOB shipping point” is important. She is drawing on legal discourse from the network of social practices, such as prior knowledge from first-year accounting, to make meaning about this legal condition. In her answer text, she also uses phrases such as the “contract stipulates”, another example of legal discourse. These examples of interdiscursivity in Emma’s test-taking practices demonstrate how she is able to draw on the network of social practices to transfer meaning appropriately across contexts.

While Emma is sign-posting these economic and legal consequences from the textual cues, she identifies that the task might be about applying the asset definition. She draws on these textual cues to make meaning when reading task instructions, as I describe in Section 6.2.2.1.

Emma has consciously developed her knowledge of the accounting assessment genre through repeated rehearsal, and this gives her access to the discipline (Morrow, 1993; Swales & Feak, 2004). She makes other comments in the interview that identify her as polishing her test-taking practices:

**Emma:** As I practise more, I think, and as I get more comfortable with the subject and how it’s centred and how it’s examined, that will probably come. (Interview 2, 2014)

Emma’s predetermined test-taking practices contribute to the power that she has in the time-pressured assessment, but she has another advantage: her home language is English and she reads extensively. This contributes to her ability to comprehend and make meaning from the complex accounting texts in the assessment, and identify relevant or contentious information, more easily than EAL students might do. Emma brings enabling social and cultural capital, which allows her to be successful.

#### *6.2.1.2. Sam and Martin*

Sam and Martin use a ‘hunt-and-gather’ reading practice to access the question text: reading from the question text to specific parts of the scenario text and back to task instructions, repeated for each task. The frequent jumping between isolated parts of the question text might mean that Sam and Martin are not

getting enough of an overview, and not identifying all the relevant pieces of information. Sam and Martin explain how they read the question text:

**Sam:** I first went to, I jumped to the requirements, and then I went to requirement number one, and then, I, then, I saw that they referring us to information number one, so I went back to the, the first page, and then I read, I read the, the, more about the business, and then I went to number one, to point number one, and then I read what was given, and then I went back to the required to see what they asking us for in point A ... and I did what was required of me, well I tried doing it. (Interview 2, 2014)

**Martin:** I opened the paper, I look at the questions, I look at the first section [the first task instruction], then I saw that okay, this one refers to the information given [in the scenario text] ... Ja, I just go from question to question to question. (Interview 2, 2014)

Both Sam and Martin look for textual cues in the required text, such as direct references which identify parts of the scenario text, to navigate the question text. For example, Sam and Martin look for the reference, “Refer to information on Wooden Cars” described in Chapter 5.3.1, to identify the sub-heading and additional information in the scenario text that they need to read.

This is a different approach to Emma who uses her knowledge of the accounting assessment genre to locate textual cues in the scenario text before reading the required text. Sam and Martin’s action of hunting for the relationship between the required text and scenario text, shows that they are both relying on one component of the accounting assessment genre to determine how to act in the assessment. They are not gaining an overview of the scenario text to identify and synthesise relevant textual cues before moving to identify the task, like Emma does.

The blinkered reading practice demonstrated by Sam and Martin is likely to be transferred from first-year accounting practice. This isolated, hunting-reading practice is characteristic of first-year accounting students because assessments are often structured as mutually exclusive tasks and each task instruction directs students to a particular part of the scenario text.

Further, Sam and Martin are both EAL students who attended working-class, former DET high schools where teachers were EAL speakers. In other informal conversations with EAL students, I noted a fear of taking too long to read the dense scenario text and wasting time in accounting assessments. I did not ask Sam or Martin directly about this in our interviews, but Sam acknowledges English is a “big challenge” for her (Interview 1, 2014). She describes her use of English as a third-year student: “I’m not comfortable, comfortable, but I am much better than when I got here.” (Interview 1, 2014)

Martin’s comments below, while not explicitly identifying language, highlight a lack of confidence: he panics and wants to start responding to tasks quickly.

**Martin:** The thing is, for the first ten, fifteen minutes I, um, usually just like panic (laughs nervously), and then I find myself and I just go down (claps) and start writing. (Interview 2, 2014)

### 6.2.2. Identifying the task: “... to see what they asking us for”

In this section I focus on the students’ detailed reading of the task instructions for task 2a) (see Figure 6.2) to explore how they make meaning from the required text. That is, do they identify the valued response to the task? I analyse the students’ answer texts for this task at a high level, together with the talk around text data, to obtain an overview of their argument, and contrast their practices to the valued ways of identifying the task outlined in Chapter 5.4. I analyse the students’ use of the discussion answer genre in more detail in Section 6.4.

All three students identify that the valued response is a narrative argument to be presented using the discussion answer genre and that the transaction to be discussed is the purchase of the wooden car toys by Toy Palace (see the students’ answer texts in Appendix 2). While all three students also identify that the argument relates to the representation of the toys as an asset, only Sam and Emma identify that the asset definition and recognition criteria should be applied fully in their arguments; Martin does not present a full argument for the initial recording of the toys as an asset, and he includes a discussion of the measurement principles in his response, which is not required. I briefly describe this task-identifying component of each student’s test-taking practices below.

<b>2</b>	<p>Refer to the information on <b>Wooden cars</b></p> <p>a) Discuss how the transaction relating to the purchase and importation of <b>wooden cars</b> will be presented in the annual financial statements of Toy Palace for the year ended 31 March 2014. You are <b>ONLY</b> and specifically required to discuss the recognition of the items related to the purchase and importation of wooden cars. Make mention of the date on which any assets will be recognised on the statement of financial position. You are not required to include any amounts in this section of the question.</p>	<b>7</b>
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Figure 6.2 Extract from required text: instruction for task 2a)

#### 6.2.2.1. Emma

Emma reads the scenario text before the task instructions (cf. Section 6.2.1.1), and she already starts to think of what the task might be from the textual cues she identifies. When she reads the instruction for task 2a), for example, her initial reaction was confirmed: she must address the representation of the wooden cars as an asset in her response. Emma also comments that she has seen a similar task in prior accounting practices: “[this] looks very similar to something we saw in Accounts 1A” (Interview 2, 2014). Emma is drawing on first-year practices productively to confirm the task to be performed.

Emma’s reading practice of identifying textual cues in her overview and preview of the scenario text is an effective use of time, and allows her to comprehend the key issues and so identify the task quickly. These characteristics of Emma’s test-taking practices again demonstrate the power she has in the accounting assessment.

#### 6.2.2.2. Sam

While Sam uses the ‘hunt-and-gather’ approach to access the question text, she has identified the valued response to the task. She describes how she read the task instruction (see Figure 6.2) to determine how to answer, rather than from any particular textual cues in the scenario text, as she explains:

**Sam:** Okay, first, the, ‘relating to the purchase’ okay, so I know that we had a purchase and the importation. Um, and, um, okay and then they asked us how will they be pre, ‘presented in the annual financial statements’, so I knew that I had to, um, in order, you must know if it’s an asset, an, an expense, a liability, or, or, or an income, in order to, to see whether, um, where you gonna put, where you gonna present in the annual financial statements and, um, [pause] ja, and then they told us the dates, and [pause] ja ... So I knew that the, the, the underlying, the underlying, um [pause] part, is that I know that, um, I know that, ah, I have to prove, um, if, if, if the, the purchase is an asset and where am I gonna recognise it in the financial, in the, in the statement of financial position. (Interview 2, 2014)

Sam identifies textual cues in the task instruction and determines that she needs to classify the wooden cars as “an asset, an, an expense, a liability, or, or, or an income” before they can be represented in the AFS. From this reading-thinking action, Sam identifies that she has to “prove” that the “purchase is an asset” in her argument. Her desire to classify the object for representation, in accordance with accounting principles, shows that Sam is taking on the identity of an accounting student: she is demonstrating the valued accounting gaze noted in Chapter 5.2. Emma also demonstrates an accounting gaze when she explains how

she identified the task because the transaction, in particular the legal issue of “FOB shipping point”, “seems to lend itself to the asset definition”. (Interview 2, 2014)

However, while Sam has identified the valued response for task 2a), an analysis of her answer text shows that she is not able to use the discussion answer genre to make her argument convincingly. Sam is not able to connect the reasoning moves coherently in her response; I analyse her answer text in more detail in Section 6.4.2 to provide evidence of this.

#### 6.2.2.3. *Martin*

Martin identifies that the wooden cars should be recognised as assets for task 2a), but he has not presented the full argument, as Emma and Sam have done, and instead addresses the measurement principle. See the extract from Martin’s answer text in Figure 6.3. In paragraph 1, Martin makes a concluding move with the declarative statement, “Toy Palace will recognise the Red and White wooden cars as an asset”. In paragraphs 2 and 3 of his answer text, Martin names specific accounting and mathematical terms that I recognise using intertextuality as related to measurement principle in the handbook: “the cost incurred”, “purchase price”, and “interest incurred”. I analyse Martin’s answer text in more detail in Section 6.4.3; here I am concerned with how he made meaning from the task instructions and why he did not identify the valued task to perform.

[Paragraph 1]

2. (a) ~~The~~ Toy Palace will recognise the Red and White wooden cars as an asset when they meet the definition and recognition criteria and this is when (in this case) the cars were loaded onto a ship as per FOB shipping agreement between Toy Palace and Driving Around.

[Paragraph 2]

~~To be~~ The cars will be brought (recorded) onto the books at the cost incurred in bringing them to a place and condition for which management intended for their sale. These costs are the purchase price paid for each car, plus the costs incurred in custom duties plus the inbound costs incurred on transporting the goods to the place where they can be sold [(S. 13) IFRS for SMEs.]

[Paragraph 3]

The cars will be an asset on the current asset section of the statement of Financial Position, and will be recorded as inventory at the amount explained above, if there had been any interest incurred, then the inventory would be recorded at the discount of the future value to the present value, therefore the difference between the amount paid at a latter date and ~~a~~ the acquisition amount would be interest

Figure 6.3 Extract from Martin's answer text: task 2a), paragraphs 1–3

Martin explains how he read the task instruction:

**Martin:** I think I only read up to [points to the first sentence of the task instruction for 2a)]. I took it as, okay I get this, this is what I have to do ... I think it is because they were talking about the purchase and I felt like I needed to maybe stress more on that. (Interview 2, 2014)

Martin did not read the instruction for task 2a) in full and so did not identify the specific instruction to focus on recognition and not to include amounts or measurement in his answer. Instead he identified the textual cue “purchase” as important and from this established that he had to address the measurement principle. Martin felt pressured to start writing quickly in his assessment and he was nervous, as his comments noted in Section 6.2.1.2 confirm. Thus, while Martin may have understood that the toys are to be represented as an asset, he has not identified the valued principles to be argued in his response and so is unlikely to obtain sufficient grades to pass this task.

Drawing on my teaching experience, I have observed that at the start of the second-year accounting course and the time of this study, the question texts share features of the accounting assessment genre with first-year accounting assessments—the discreet, direct textual relationships within the question text. Thus, Sam’s and Martin’s back-and-forth reading practice might be sufficient at this early stage of second-year. However, the textual relationships within the question text change as students’ progress to senior accounting courses and the professional examinations: the scenario text becomes more complex and integrated, and the relationships between the tasks and scenario text less discreet. The reading-thinking action that Sam and Martin rely on in this assessment is unlikely to serve them well in later accounting courses. They will have to develop more advanced reading practices like Emma to progress towards professional qualification.

Effective time management is another valued component of the style of an accounting student. In the next section I analyse how the students demonstrated an awareness of time in the assessment.

### 6.3. Time management in the assessment event

In accounting assessments, the time-pressured conditions require students to gather marks as efficiently as possible to achieve the minimum grade required in the given time. This is evidenced by the prominent references to marks and time in the question text. In this section, I analyse the students’ time-management practices.

Emma is advanced in her development of the style of a participant in accounting education discourse as she explains during the interviews: “I ... look at the suggested time and kind of post, sort of sign post in my mind, okay I need to be done” (Interview 2, 2014). She has developed this style because she practices questions under time pressure when studying:

**Emma:** When I practice at home ... I make sure that for a paper that is supposed to take two hours for example, I make sure that I’m done in at least an hour and a half. (Interview 2, 2014)

Emma explains how she had five minutes to spare at the end of the assessment. Other comments made by Emma (cf. Section 6.2.1.1) indicate a level of confidence in her test-taking practices. She obtained one of the highest grades in the class for this assessment and she was one of the top students in her first-year accounting course.

Sam is also aware of time during the assessment, “I looked at the time that we’re supposed to spend, on, on, on each question”, and she explains that she is disciplined in managing her time, “I saw that I wasn’t done with this, I, I just quickly went to question two regardless” (Interview 2, 2014). However, she doesn’t mention practising test questions to time like Emma does. Sam also seems to be less certain of herself when

she says, “I did what was required of me, well I tried doing it” – the tone of her explanation, “I tried”, shows weaker modality and some insecurity. Sam managed to complete most of the assessment, and her test-taking practices demonstrate that she is in the process of acquiring the valued discourse.

Martin did not complete his assessment in the given time: a review of his answer text shows that it is incomplete, and he crossed out and restarted task 4 of Question One in confusion. Martin does not demonstrate time management practices in the assessment:

**Martin:** I never really look at the time, er, because what I do is, I just make sure that I finish the one section and then I go to the other one. (Interview 2, 2014)

Further, he has a fear of time pressure: he does not read the task instructions in full and starts writing quickly before fully synthesising the question text, and he acknowledges that he panicked in the assessment. Martin has not developed the valued, test-taking practices of managing his reading-writing time in the assessment, and he also demonstrates a lack of confidence in his comments (cf. Section 6.2.1.2). It is likely that, in Martin’s case, affective factors such as nerves and a lack of confidence have a significant impact during assessments. Pym and Kapp (2013:272)—in a study of AD students at UCT—note: “Many of the students have shown considerable agency in gaining admission to university despite their social backgrounds, but experience a crisis of confidence and self-esteem in the new environment.”

In this section I have analysed the reading-thinking-time-management component of the valued testing taking practices. In the next section I analyse the students’ written responses in more detail.

#### 6.4. Using the valued discussion answer genre

The valued presentation of an accounting argument in an assessment should be made using the discussion answer genre (cf. Chapter 5.5). This includes the issue, principle, application and conclusion moves when presenting a narrative argument. In this section, I analyse the reasoning moves made in the students’ answer texts for task 2a).

Emma and Sam both made the reasoning moves of the discussion answer genre in their answer texts. Emma has done so in a coherent and logical manner, but as noted briefly in Section 6.2.2.2, Sam has not used the genre in the valued way because her answer lacks coherence. Martin, as noted above in Section 6.2.2.3, has not made the detailed principle and application moves to address each component of the accounting principles, but rather jumped directly to make the conclusion move. I use Emma’s response as the exemplar

to illuminate the features of her argument that are shared with the solution text analysed in Chapter 5.5. I provide evidence for these observations of the students' practices in my analysis below.

#### 6.4.1. Emma

Emma's answer text for task 2a) (Appendix 2.1) is structured in four paragraphs, each with the same function as those in the solution text described in Chapter 5.5.1. Emma has also achieved cohesion in her argument, using repetition of the object (the wooden cars) represented and connecting phrases to link paragraphs in her argument. For example, she uses related nouns or pronouns in each paragraph to name or represent the wooden cars transaction: "With respect to the wooden cars", "they", "the goods" and "the cars". She uses connecting phrases such as, "With respect to", "therefore" and "must also meet", to connect moves in her argument.

To illustrate the detailed reasoning moves in her argument, I analyse paragraph 2 of Emma's answer text (see Figure 6.4); specifically, the principle and application moves she makes to demonstrate that the toys are an asset.

[Paragraph 2]

*With respect to the wooden cars, they only become a resource controlled by the business on the date where the risks and rewards of ownership are transferred. The contract stipulates that the goods are shipped FOB shipping point, indicating that Toy Palace will have the risks and rewards of ownership transferred to it on the date the goods are shipped, i.e. 1 February 2014. The past event is the order placed by the bookkeeper and the future economic benefits are the future revenue ~~re~~ resulting from the sale of the goods. Therefore, the cars meet the definition criteria on 1 Feb. 2014.*

Figure 6.4 Extract from Emma's answer text: task 2a), paragraph 2

Emma names valued terms from the asset definition (in the handbook or from memory): "resource controlled", "past event" and "future economic benefits". This evidence of intertextuality shows how she makes the principle moves in her argument. She also identifies that an additional principle is required to substantiate the condition of control and names the intangible condition, "risks and rewards of ownership transferred" (cf. Chapter 5.5.2). That Emma can substitute these related phrases to make her principle

moves, demonstrates how she comprehends the dense, complex IFRS texts in the handbook and can apply them appropriately as part of her test-taking practices.

To make the application moves, Emma names evidence from the scenario text, such as the process “shipped FOB shipping point” and date “1 February 2014”. She establishes causal or consequential relationships between the textual cues and valued terms by linking clauses, using phrases such as: “indicating that” and “resulting from”. Emma is able to make the principle and application moves in a single sentence by making use of long noun phrases. Consider the second sentence of paragraph 2 in Figure 6.4. This is a lexically dense sentence containing long noun phrases, “the goods are shipped FOB shipping point”, “the risks and rewards of ownership” and “the date the goods are shipped, i.e. 1 February 2014”. Further, Emma’s argument is also made using the passive voice: “controlled by the business”, “risks and rewards ... are transferred”, “the goods are shipped” and “the order placed by the bookkeeper”. The social agent is removed or made passive, and distance is created between Emma and the events described.

Emma is comfortable using these complex linguistic tools to present a cohesive, clear and logical argument in her answer text. The elements demonstrate that she is familiar with the discussion answer genre and accounting discourse, and this identifies Emma as acting in the style of an accountant.

Emma has established her knowledge of the discussion answer genre, and also developed a meta-awareness of accounting assessment practices and how she should act in the assessment. As she explains, this is from rehearsing test questions:

**Emma:** Also from practising past papers I had an idea of what it should look like from old memos, in terms of format used. (Interview 2, 2014)

I think I was going beyond the scope of what they were asking ... but I have a sort of technique with accounts [laughs] that if it’s even remotely applicable put it in, because chances are there might be marks for it. (Interview 2, 2014)

Emma’s reflection demonstrates her knowledge of the assessment practices. Emma is also an academic tutor for a first-year Statistics course and her mother was a university lecturer for a number of years. These experiences together are likely to give Emma some insight into university assessment practices and so access to the discipline.

Emma is able to draw on the resources across her repertoire of social practices—legal discourse, knowledge of assessment practices, a strong command of complex grammar—to transfer meaning appropriately across contexts and she is familiar with the valued test-taking practices of accounting education discourse. All of these factors give Emma significant power in the assessment event. Her comments, such as “I think I’ve gotten quite good at picking out what’s relevant and what’s not” (Interview 2, 2014), and her ability to make

a coherent argument using the valued discussion answer genre, demonstrate how Emma identifies strongly with the style of a participant of the accounting education discourse.

#### 6.4.2. Sam

Sam has identified the valued task to be performed: prove that the toys are an asset. The structure of her answer text (see Appendix 2.2) confirms this: paragraph 2 addresses the asset definition, “an asset is defined as”, and in paragraph 3 she addresses the recognition criteria because she names valued terms from the handbook, such as “reliably measurable”. However, Sam’s answer text lacks coherence because she has not written full sentences or made appropriate connections within and between paragraphs like Emma has done. Consider paragraph 2 of Sam’s answer text for task 2a) in Figure 6.5.

[Paragraph 2]

*an asset is defined as*

- *The resource controlled by the business. The business owns the wooden cars as the risks and the rewards when the cars were shipped. Due to past event. When the cars were loaded to the shipped. ~~And this w~~ And this will lead to an expectation of inflow of Future Economic Benefits (FEBs), the FEBs will flow through this business when it resells the wooden cars in exchange for cash. not only but the wooden cars meet the ~~recognition~~ asset definition criteria but they must meet the recognition criteria as well.*

Figure 6.5 Extract from Sam’s answer text: task 2a), paragraph 2

Sam uses punctuated phrases which create a staccato effect in her argument. For example, to make the principle moves Sam reproduces clauses from the asset definition as sentences: “The resource controlled by the business” and “Due to past event”. The disconnected way in which Sam has transplanted isolated pieces of text from the handbook text to her answer text might evidence rote learning practices, where certain pieces of text have been memorised in isolation. In the first-year course, students must rote learn the definitions for application in assessments, but second-year students are required to use a handbook. Sam might be transferring this practice. However, this type of practice is common amongst EAL students who learn words in chunks and often learn the chunks incorrectly (Angelil-Carter, 2000). For EAL students, like Sam, the IFRS texts are difficult to decode and use because they are so complex. In SA, this is a particular

challenge, considering the diversity of students' language practices (Van Rensburg, Coetzee & Schmulian, 2014).

To make her application moves, Sam reproduces evidence from the scenario text, but does not connect the principle and application moves coherently to complete the reasoning moves: "The business owns the wooden cars as the risks and the rewards when the cars were shipped." Sam switches or omits words, and so her argument is also difficult to understand. For example, she has written "were loaded to the shipped" using the word "the" instead of 'be'. The phrase "risks and rewards" should have the verb 'transferred' after it – as Emma has written it, "risks and rewards of ownership transferred".

Sam does not make the application moves in a single sentence as Emma does. For example, Sam writes: "Due to past event. When the cars were loaded to the shipped." Emma immediately applies the principle to evidence in a single sentence: "The past event is the order placed..."

The physical activity of loading the toys onto the ship is identified as the source of control in Sam's answer text and she focuses on this. Sam writes: "were shipped" and "were loaded to the [ship]", as evidence from the scenario text; but she has not recognised that the term "FOB shipping point" is key to her argument as Emma has done. Sam is likely to have been exposed to this term in prior studies; in particular, it is likely that she would have been introduced to this term as part of inventory examples in her first-year accounting course. However, even when discussing this task in the talk around text interview, Sam did not mention the legal issue which might indicate that she perhaps does not understand how to use the term or what it signifies.

Sam's argument lacks cohesion and a logical flow because she does not establish links across the paragraphs as comfortably as Emma does. Consider the last sentence of paragraph 2 of Sam's answer text in Figure 6.5. When linking paragraph 2, the asset definition, to the next step in her argument in paragraph 3, the recognition criteria, Sam uses the phrase "not only but the wooden cars". However, she has used the word "but" instead of 'must'. Sam has not been able to use this complex phrase to link two ideas convincingly.

Features of Sam's answer text also resemble first-year accounting answers where students present the principle and then apply the facts procedurally. Consider the comments from Martin and another student, Robert, (whose text is not analysed here), explaining first-year accounting practice for this type of question:

**Martin:** I remember one of our very first lectures was assets, like the definition and everything, in high school an asset is just something that belongs to a business, so that's it. But when I got here, you unpack everything. Like you state everything, and then the application. (Interview 2, 2014)

**Robert:** Ja, cause in first-year we were given, like all of our tutors and the lecturers gave us an express format that you did, you first said definition criteria, then you said how it applied, and then you said the recognition criteria, and then you said how it applied, and then you came to a conclusion. (Interview 2, 2014)

Both Martin's and Robert's comments imply that students are taught to reproduce the principles in full and then address how the principles apply in the answer text. Robert calls this genre an "express format" and his use of the phrases "first you said ... then you said ..." indicate that this action was a rather robotic process; something that was repeated and rote learnt, becoming a formula. Sam's disconnected chunks of IFRS text and scenario text illustrate that she was perhaps relying on this first-year accounting answer genre or "express format". For Sam in particular, first-year accounting practices are likely to be entrenched because she repeated the first-year course.

Further, comments that Sam makes about her high school accounting practices indicate an element of rote learning: "I just know okay you just multiply this by the number of years you calculating depreciation I didn't know why we depreciating an asset" (Interview 1, 2014). Sam will need to recontextualise literacy practices appropriately from high school and first-year accounting practices as she develops her test-taking practices as a senior accounting student.

Sam is in the process of acquiring the valued accounting education discourse. She has identified the task to be performed using the discussion answer genre, and she has reproduced sufficient valued terms and evidence in her answer text to earn enough marks to pass the assessment, despite presenting an incoherent argument. However, because Sam struggles to present a coherent argument, it is difficult to know whether or not she has understood the concepts. Further, I am concerned that while Sam may be able to pass this assessment with her incomplete grasp of the accounting education discourse, she may end up in senior accounting courses, which have more complex linguistic demands, and she may not be able to cope.

#### *6.4.3. Martin*

Martin did not answer the right question for task 2a) because he did not read the task instruction in full and so misunderstood the instructions. He did not make the right moves in his argument to justify why the wooden cars count as an asset. Further, Martin's discussion of the measurement principles was not required. To analyse Martin's use of the discussion answer genre and gain insight into his literacy practices, I analyse the principle and application moves that he presented for the measurement principles in paragraph 2 of his answer text (see Figure 6.6).

[Paragraph 2]

~~To be~~ The cars will be brought (recorded) onto the books at the cost incurred in bringing them to a place and condition for which management intended for their sale. These costs are the purchase price paid for each car, plus the costs incurred in custom duties plus the inbound costs incurred on transporting the goods to the place where they can be sold [(S. 13) IFRS for SMEs.]

Figure 6.6 Extract from Martin's answer text: task 2a), paragraph 2

In paragraph 2, Martin makes the principle moves relating to the measurement principle in Figure 6.7. This principle prescribes a specific list of items which must be included or excluded to determine the cost of inventory assets. This is another example of the lexically dense IFRS texts described in Chapter 5.2.

Martin makes the principle moves by naming valued terms from the handbook, such as “cost incurred in bringing them to a place and condition”, and directly referencing this section of the handbook, “[S.13) IFRS for SMEs]”. In the second sentence of paragraph 2, Martin makes the application move by identifying the costs from the scenario text that apply, such as the “purchase price paid for each car” and “custom duties”. To make the reasoning move and apply the complex measurement principles, he uses the connector “plus” repeatedly, almost like a mathematical addition as he extracts and lists the costs that he has identified from the scenario text. The dense IFRS texts are difficult for EAL students like Martin to use; to apply the complex measurement principle, he breaks it down into a maths-like addition sum.

#### **Cost of inventories**

- 13.5 An entity shall include in the cost of inventories all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.
- 13.6 The costs of purchase of inventories comprise the purchase price, import duties and other taxes (other than those subsequently recoverable by the entity from the taxing authorities), and transport, handling and other costs directly attributable to the acquisition of finished goods, materials and services. Trade discounts, rebates and other similar items are deducted in determining the costs of purchase.

Figure 6.7 Extract from handbook, paragraphs 13.5-6 (IASB, 2009:76)

Martin represents physical processes in narrative and descriptive ways, compared to Emma's more abstract forms of identifying processes. For example, Martin focuses on the physical activities, "the cars were loaded onto a ship" and "transporting the goods to the place where they can be sold" (paragraph 1). (cf. Figure 6.3) These processes are concrete and tangible, therefore easier to understand. Sam also focuses on the physical process (cf. Section 6.4.2). By contrast, Emma converts processes into more abstract nouns, using long noun phrases, such as "shipped FOB shipping point" (paragraph 2). Martin identifies the social actors in his evidence; he is searching for the agents: "[the] agreement between Toy Palace and Driving Around". Emma focuses on the legal evidence, rather than the social agents for this move: "The contract stipulates" (paragraph 2).

Martin also uses informal terms in his answer text, which could be considered colloquial discourse rather than the more formal written accounting discourse (Halliday, 1996). For example, he writes, "(in this case)" in paragraph 1, and "brought ... onto the books" in paragraph 2. The descriptive and informal characteristics of Martin's literacy practices do not identify him as acting in the style of an accountant: he doesn't demonstrate the abstract forms of representation in his literacy practices that are valued in accounting discourse.

Martin's answer text reveals how he is grappling with his identity as a participant in the accounting education discourse. He also mentions feeling unmotivated and tired in our discussions (Interview 1, 2014). Of particular concern is the impact of affective factors on his literacy practices.

### 6.5. Summary: how are students negotiating accounting assessments?

The students' answer texts evidence how they are each at different stages of acquiring the accounting education discourse and developing the identity of a participant in the valued practices of this discourse. Emma's practices serve as a benchmark to understand how students should be demonstrating the valued ways of thinking-acting-being an accounting student, while Sam and Martin demonstrate that they are in the process of developing the valued disciplinary practices.

Emma has power in the assessment because of her familiarity with the accounting discourse and the social and cultural capital she brings to the assessment. She uses her knowledge of the accounting assessment genre to identify and control the movement of meaning across texts; she can set up coherent reasoning moves in the discussion answer genre using her command of complex linguistic resources; and she has developed advanced time-management practices to cope in the time-pressured assessment.

By contrast, Sam and Martin do not demonstrate these advanced reading-thinking-writing practices and their responses identify how they are grappling with the dense IFRS texts in particular. EAL students like Sam

and Martin, whose primary discourse (Gee, 1996) is not aligned to the dominant disciplinary practices like Emma, struggle to master the valued ways of acting in an assessment.

Another concern relevant to the success of students is agency and confidence in their identity as accounting students. Developing the identity of a professional accountant is an element of the valued style of an accounting student. Emma's self-assurance and meta-awareness of her identity as an accounting student demonstrates how she is developing this identity. Students must be given the space and voice to reflect not only on the reading-writing elements of their test-taking practices, but also on their personal development and changing identity as being-becoming an accountant.

Until the complexity of the valued accounting education practice is explicitly recognised and addressed by accounting educators and professional bodies, and the diversity of students' literacy practices and the social and cultural capital available to them is acknowledged, the unequal access to dominant disciplinary practices will remain.

## 7. Conclusion and recommendations

Becoming a CA in SA is characterised by inequities related to socio-economic class, language, race and educational access. The skewed rates of participation in tertiary education and degree completion, as well as differences in ITC pass rates, for 'black' students, more than twenty years after the end of apartheid, remain a significant concern. This study has explored the students' literacy practices, as well as the disciplinary practices, with the ultimate aim of contributing to improved learning and transformation in the accounting profession.

My study is shaped by an AL perspective, which uses a theory of language as social practice. The transformative aims of this research project have been to investigate the specialist practices of undergraduate accounting education, to explore the perspectives of student writers on those disciplinary practices, and to consider the resources that students bring with them. The theory of language as social practice, together with Fairclough's (1992) method of CDA and ethnographic data, has allowed me to see and then deconstruct the ways of being-doing-reading-writing in an accounting assessment. CDA, together with talk around text and literacy history interview data, has helped me to explain students' practices, while bringing "an anthropological account of literacy to the study of academic communication" (Lillis & Scott, 2007:14), and so avoiding the use of a deficit approach.

In the remainder of this chapter, I discuss the key findings from my analysis described in Chapters 5 and 6—as well as the limitations of my study—before identifying a number of recommendations and concluding this dissertation.

### 7.1. Discussion of findings

Acquiring a new discourse requires one to adopt the dominant disciplinary conventions and values of that discourse (Bangeni, 2009). As noted in Chapter 2, the literature does not provide insight into the complexities and nuances of accounting education discourse. Thus, the first part of my analysis, described in Chapter 5, explored the accounting education practices, evidenced in the assessment texts, to identify and make explicit elements of the dominant disciplinary practices.

Accounting question texts are set up in relatively stable ways using the accounting assessment genre, which is shaped by the assessment practices of SAICA. Knowledge of this genre, together with specialised test-taking reading practices, enables students to identify the valuable parts of the text to use to decode the task instructions in effective ways. A key feature of accounting discourse is the significant linguistic complexity of the discourse, illustrated by the dense IFRS texts of the second-year course handbook. This presents a significant challenge for EAL students, as I discuss below.

The valued response for arguments in accounting assessments should be presented using the answer discussion genre. This involves making coherent and clear reasoning moves. Using this genre in the valued way requires the control of complicated linguistic tools and might also require the recontextualisation of knowing from other social practices, such as legal concepts.

Another feature of the valued education practices requires demonstrating the style of an accountant including: having an awareness of time and marks to act effectively in the assessment; thinking-writing like an accountant by using passive but declarative statements; and adopting an accounting gaze by viewing the world with reference to time and accounting principles.

Why are these components of accounting education practices valued? The significance of accounting principles, such as the IFRS codes, in shaping accounting discourse and thereby the accounting gaze, is evident in my analysis. But doing-being-valuing as an accountant is shaped by more than the IFRS. Professional ethical and competency frameworks, as well as company law and tax regulations, for example, prescribe codes which shape and constrain accounting discourse by contributing to the genres, styles and discourses that an accountant can draw on. These codes—which ultimately shape the disciplinary practices in the second-year accounting course—are established and maintained by powerful international and national professional bodies, and supported indirectly by government legislation. In this way, international professional business practices from Western developed countries, and ideologies embedded in those practices, are re-contextualised in an undergraduate accounting course.

The second part of my analysis explored the literacy practices of three students in the assessment, using an ideological view of language. My study confirmed that the relationship between student performance and language is far more complex than the research on language in accounting education indicates. Students with backgrounds and life world experiences aligned to the valued discourse(s) in accounting education practice, have the social and cultural capital which give them power in the assessment. These students are able to identify, and so rehearse, the valued disciplinary practices and use them productively in the assessment. Elements of effective test-taking practices include: using knowledge of the accounting assessment genre, together with developed test-taking reading practices, to find valuable information in assessment texts, and having control of complex linguistic tools to present a well-structured argument, using the accounting discussion answer genre.

By contrast, students who are still in the process of acquiring the disciplinary practices struggle to demonstrate the valued conventions of the second-year accounting discourse. These students did not demonstrate advanced assessment reading practices or rehearsed time-management strategies, and often drew on first-year accounting practices unproductively. Consequences of this were misunderstanding the task instruction or not completing the response in the given time. Of particular concern, is how the EAL

students in my study grappled with the linguistic complexity of the discourse—including unpacking the dense language of the handbook text and using the valued grammatical tools to present a coherent argument.

While I refer to EAL students in my study as grappling with the new accounting discourse, the factors which give rise to obstacles for these students are not solely related to their ability to communicate in English. Rather, the challenges for EAL students, often from working class backgrounds, are a product of the differences between the life world experiences and the social and cultural capital valued by accounting education practices. Echoing the work of Soudien (2007), my study shows how educational disadvantage is co-constituted by factors such as class, language, race and geographical region. Further, as Pym and Kapp (2013) note, the dichotomy existing between home life and university can create significant challenges for students from working class backgrounds, whose agency might be eroded upon arriving at university.

## 7.2. Limitations of this study

This study investigates the practices of the students in one accounting course and so has a narrow focus. However, the aim of this qualitative, socially situated study is not to produce generalisable results, but rather to provide a rich description of some of the issues at the site of this research problem.

While I am considered a teacher-researcher for this study, at the time of collecting the data I did not teach the students and so did not have an established teaching relationship with my research participants prior to this study.

As a CA, and so an insider to the valued disciplinary practices, I have had to be aware of my position and perspectives and work against the texts in my analysis. I have tied my analysis to textual evidence wherever possible. My position as insider has also contributed to the knowing which I have drawn on in my study, which has facilitated my interpretation of the professional and education practices.

Using CDA and ethnographic methods requires making inferences about the data analysed which are not always easily observable. The interpretative validity of my findings is strengthened by my use of talk around text and literacy history interview data, which is tied to textual evidence. I have retained the texts as linguistic object as the primary focus of this study (Lillis & Scott, 2007).

Further, the thick description of the macro- and micro-contexts provided in my study means that issues can be identified which may be applicable in other contexts.

### 7.3. Recommendations

My study provides only a small example of the range of literacy practices and life world experiences that students bring with them to university; however, this demonstrates the need for accounting educators to acknowledge and be aware of the diverse language practices that students bring with them, and not to use a deficit, autonomous view of literacy.

Accounting educators need to recognise the complexity of the taken-for-granted disciplinary practices, and students need to be supported in developing these practices. This can be achieved by working with language specialists to offer a more direct analysis and instruction of disciplinary reading-thinking-valuing-calculating-writing-speaking practices to provide students with a meta-awareness of professional education practices. This will not only support students' development of the valued practices, but allow students to have a voice to reflect on the development of their own literacy practices. Students need help to read and comprehend the handbook texts—especially for open-book assessments—and to draw on past literacy practices productively. One of the ways to achieve this could be to have tutorial assignments, which demonstrate the valued grammatical features of the accounting discussion answer genre, and contrast this to weaker arguments. Through these activities, students are given the opportunity to read, write and get feedback as they negotiate the new valued disciplinary practices.

Accounting education practices make assumptions about the business and legal knowledge which students can draw on. However, students do not bring heterogeneous business knowledge from their life world experiences. To address this, tutorial assignments and activities should be developed to allow students to connect new accounting principles to existing life world experiences and prior learning. Further, case studies on real-life business models can be used to close gaps in assumed business knowledge.

Making the disciplinary conventions visible—demystifying practices which would seem alien to students not acquainted with business and accounting discourse—increases opportunities for epistemological access and might allow students to more easily navigate and adopt these new discourses. However, there is limited scope for students to change professional accounting education practices which are shaped by powerful, external influences of the profession, the business culture of expanding global markets and government regulations. Having knowledge of the valued practices means students will be aware of the embedded values they are taking on; although they might only be able to contribute to reshaping them as they become part of the professional business world.

Doing-being-becoming an accountant means taking on a new identity and with it new practices. Students should be given a voice to reflect on these changes in their identity and literacy practices. A way of achieving this is through reflective assignments, such as regular blogs, or by setting up mentor groups with senior students.

At present there are limited studies which explicitly identify the valued disciplinary practices in undergraduate accounting education from a socio-cultural perspective, or which investigate student writers' perspectives on these practices. Thus, I want to echo the calls of other researchers to take on a transformative stance (Lillis & Scott, 2007) and investigate the dominant disciplinary practices in accounting education, as well as the literacy practices and perspectives of students (Koch & Kiel, 2005; Boyce & Greer, 2013; Graham, 2013; Lehman, 2013; Van Rensburg, Coetzee & Schmulian, 2014). The role of affective factors and changing identity as students take on professional values should also be further investigated.

#### 7.4. Conclusion

The valued accounting education discourse is linguistically complex and is shaped by professional institutions, capital markets, business practices, government legislation and HE practices. Students embodying the valued social and cultural capital aligned to the dominant, Western, English business practices, which are re-contextualised in accounting education practices, have power in the accounting assessment. By contrast, students whose literacy practices are far removed from those of the dominant discourse will continue to struggle to adopt the valued practices and progress along the path to becoming a professional accountant. Until the taken-for-granted disciplinary practices are made explicit and the diversity of students' literacy practices is acknowledged and harnessed, unequal access to the accounting profession will continue.

I hope that highlighting the challenges faced by students who are negotiating the tacit but valued practices of accounting education will drive increased research into the taken-for-granted disciplinary conventions, and encourage lecturers to bring these to the fore in teaching practices. Finally, students must be given a voice to reflect on their development of the dominant, and often foreign, professional accounting education practices as they forge their new professional identities.

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## Appendix 1 – Assessment texts

### 1.1. Question text: cover page and Question One



# COLLEGE OF ACCOUNTING

## FINANCIAL REPORTING II (ACC2012W)

**TEST 1: 14 APRIL 2014**

**90 MARKS: 2 HOURS**

1. Please do not open this paper until instructed to do so.
2. Answer question one and question two in two separate books. Blue or black pen must be used for written answers.
3. Show all your workings clearly. Marks are awarded for workings. No workings done in PENCIL will be marked and the use of correction fluid and/or tape is prohibited.
4. When preparing journal entries, you are required to show dates, closing entries and narrations for all journal entries, unless indicated otherwise.
5. When presenting information on the Statement of Financial Position, Statement of Comprehensive Income, Statement of Cash Flows or any notes to these statements, you are required to show comparatives, unless indicated otherwise.
6. You may assume that payments made within six months after purchase date are within 'normal credit terms'.
7. No student is to leave the test venue during the first 30 minutes or the last 20 minutes of the test.
8. Round off all calculations to the nearest rand.
9. **No questions will be answered by the invigilators during the test. Make whatever assumptions you deem appropriate and clearly state these in your answer. Any reasonable assumption will be considered.**
10. **Any student who continues to write after the exam period is guilty of cheating and will be subject to the relevant university disciplinary procedures.**
11. **Any student who is found cheating will be subject to the relevant university disciplinary procedures.**

Question	Marks	Suggested time
1	60	80 minutes
2	30	40 minutes
	90	

**THIS TEST CONSISTS OF 8 PAGES, INCLUDING THE COVER SHEET.**

## Question One

(60 MARKS: 80 MINUTES)

### IGNORE TAXATION AND VAT

Toy Palace (Pty) Ltd (Toy Palace) is a toy shop which manufactures and sells high-quality wooden toy soldiers and has been operating successfully in Woodstock, Cape Town for several years. Toy Palace has a 31 March year-end and uses the perpetual method to record inventory. The business uses the cost model to measure property, plant and equipment and applies the IFRS for SMEs when preparing financial statements. The following costs were incurred during the year ended 31 March 2014:

	R
<b>Inventory</b>	
Raw materials purchased (500kg @ R3.80)	1 900
<b>Depreciation</b>	
Property, plant and equipment (factory) - depreciated on a straight-line basis	40 000
Delivery vehicles - depreciated per km travelled	61 000
Building (head office)	?
<b>Wages and salaries</b>	
Factory supervisor	140 000
Factory labour	92 000
Sales staff	34 000
<b>Water and electricity</b>	
Factory usage	26 000
Administrative office usage	10 000
<b>Telephone</b>	
Administrative office usage	11 400

You have been provided with the following additional information:

#### 1. Toy soldiers

Toy Palace applies the FIFO formula to determine the cost of inventory, by applying the absorption cost method for units produced. You can assume that there were no incomplete units at the beginning or end of the financial year, and no inventory losses.

Opening inventory (at 1 April 2013) consisted of:

- Raw materials: 80kg x R2.50 per kg; and
- Finished goods: 300 units x R175 per unit (this cost per unit was correctly calculated in all respects).

**More information on toy soldiers continues on the next page...**

**Question one continued:**

Toy Palace produced 1 400 units and sold 1 600 units during the year ended 31 March 2014. Normal production is estimated to be 1 800 units per year. The amount of raw materials on hand at 31 March 2014 amounted to 110kg.

At the inventory count on 31 March 2014, the stock count team noted that 10 toy soldiers (included in closing inventory) had been damaged. Management expects that these damaged toy soldiers will only be sold for 50% of their normal retail price of R220 per unit. Further selling costs of R20 per unit will also have to be incurred.

**2. Wooden cars**

To increase its product range beyond that of just toy soldiers, the management of Toy Palace decided to include a range of wooden cars to its product list. Management decided to buy and resell ready-made wooden cars rather than manufacture their own. On 6 January 2014, an order for a shipment of wooden cars was placed by the bookkeeper. The terms of the order received from the Chinese supplier, Driving Around, were as follows:

Date of order	6 January 2014
Supplier	Driving Around (China)
Customer	Toy Palace
Product	150 "red and black" wooden cars
Shipping date	1 February 2014
Price	R50 per wooden car
Payment terms	Full payment to be made on 1 February 2015
Shipping terms	FOB shipping point

The shipment was loaded on 1 February 2014, and it was received on 2 March 2014 on which date customs duty of R2 500 was paid. No interest was charged, despite the payment date being 12 months after the shipping date.

Additional costs of R1 500 were incurred in transporting the shipment from Cape Town Harbour to Toy Palace's premises in Woodstock on 2 March 2014. These transport costs were paid for in cash on the same day.

During the month of March, Toy Palace sold 62 wooden cars for cash and 50 wooden cars on credit, at a retail price of R320 per wooden car.

Assume a fair interest rate of 12% applies.

**Question one continued:**

**3. Land and buildings**

The building in Woodstock, out of which Toy Palace operates, was purchased by Toy Palace on 1 December 2009. The purchase price was made up as follows:

Land	R500 000
Building	R800 000

The building has an estimated residual value of R300 000 and is depreciated on a straight-line basis over its estimated useful life of 50 years.

During March 2014, Toy Palace built an additional room onto the building, to use as additional storage space. Amounts relating to the construction of this additional storage space were payable to the following service providers as follows:

<b>Payable to</b>	<b>Amount</b>	<b>Details</b>
Contractor	R170 000	This fee includes all costs of building materials and labour.
Inspector	R8 000	Inspection of whether the additional room meets all safety requirements and building regulations without which Toy Palace wouldn't be able to use the room.
Painter	R22 000	Interior and exterior painting of the room to match the rest of the building, using damp-proof paint for protection against rain.
Cleaner	R2 500	Cleaning of the interior of the room once all construction and painting was completed.

**Required: Question one, begins on the next page...**

**REQUIRED: QUESTION ONE**

<b>1</b>	<p>Refer to the information on <b>Toy soldiers</b></p> <p>Prepare the following three accounts in the general ledger of Toy Palace for the year ended 31 March 2014:</p> <p>a) Raw Materials b) Fixed Overheads c) Work In Progress</p>	<b>12</b>																				
<b>2</b>	<p>Refer to the information on <b>Wooden cars</b></p> <p>a) Discuss how the transaction relating to the purchase and importation of <b>wooden cars</b> will be presented in the annual financial statements of Toy Palace for the year ended 31 March 2014. You are <b>ONLY</b> and specifically required to discuss the recognition of the items related to the purchase and importation of wooden cars. Make mention of the date on which any assets will be recognised on the statement of financial position. You are not required to include any amounts in this section of the question.</p> <p>b) Show how the effects of ALL transactions relating to the <b>wooden cars</b> will be presented on the statement of financial position as at 31 March 2014. You may <b>IGNORE</b> the equity section and the bank account. Note disclosure and comparatives are not required, but amounts are required.</p>	<b>7</b>  <b>9</b>																				
<b>3</b>	<p>Refer to the information on <b>Land and buildings</b></p> <p>Copy the table below into your answer book.</p> <p>Complete the table whereby you state which account will be debited for each amount payable as follows:</p> <p>a) Contractor (R170 000) b) Inspector (R8 000) c) Painter (R22 000) d) Cleaner (R2 500)</p> <p>Briefly explain why you have debited the element that you have.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Transaction</th> <th style="text-align: center;">Amount</th> <th style="text-align: center;">Debit Account</th> <th style="text-align: center;">Reason</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">A</td> <td style="text-align: center;">R170 000</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">B</td> <td style="text-align: center;">R8 000</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">C</td> <td style="text-align: center;">R22 000</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">D</td> <td style="text-align: center;">R2 500</td> <td></td> <td></td> </tr> </tbody> </table>	Transaction	Amount	Debit Account	Reason	A	R170 000			B	R8 000			C	R22 000			D	R2 500			<b>6</b>
Transaction	Amount	Debit Account	Reason																			
A	R170 000																					
B	R8 000																					
C	R22 000																					
D	R2 500																					
<b>4</b>	<p>Prepare the statement of comprehensive income of Toy Palace for the year ended 31 March 2014, with classification of expenses by nature. You are required to show the note disclosure for 'profit before tax'. No other note disclosures or comparatives are required.</p>	<b>24</b>																				
	<i>Effective communication – Language and layout marks</i>	<b>2</b>																				
<b>TOTAL FOR QUESTION ONE</b>		<b>60</b>																				

## 1.2. Solution text, Question One

## Question One Suggested Solution

## 1) a) 12 marks

## i. Raw Materials

1 Apr 13	Balance b/d 80 kg x R2.50	200	Apr - Mar	WIP	1 682
Apr - Mar	Payables/Bank 500 kg	1 900	31 Mar 14	Balance c/d 1900/500 x 110 kg	418
		<b>2 100</b>			<b>2 100</b>
1 Apr 14	Balance b/d	418			

## ii. Fixed Overheads

Apr - Mar	Depreciation	40 000	Apr - Mar	WIP 180000/1800x1400	140 000
Apr - Mar	Factory supervisor	140 000	Apr - Mar	Cost of sales	40 000
		<b>180 000</b>			<b>180 000</b>

## iii. Work In Progress

1 Apr 13	Opening balance	0	Apr - Mar	Finished goods	259 682
Apr - Mar	Raw materials	1 682 m			
Apr - Mar	Fixed overheads	140 000m			
Apr - Mar	Water and electricity	26 000			
Apr - Mar	Factory labour	92 000	31 Mar 14	Balance c/d	0
		<b>259 682</b>			<b>259 682</b>
1 Apr 14	Balance b/d	0			

Layout and presentation: No balances brought down / closed off / dates: -1

Note to marker: Subtract ½ mark for every incorrect inclusion, to the max of 2 marks in total.

Not required (included for completeness for future tutorial):

## Finished goods

1 Apr 13	Balance b/d 300 x R175	52 500	Apr - Mar	Cost of sales (1 600 units)	293 633
Apr - Mar	WIP	259 682	31 Mar 14	Cost of sales (Impairment)	955
			31 Mar 14	Balance c/d: R18 549 – R955 = R17 594 Unit price: 259 682 / 1400 = R185.49 Closing units: 300 + 1400 – 1600 = 100 Therefore: R185.49 x 100 = R18 549 Impairment: 10 units damaged R18 549/100 x 10 = R1 855 (R220 x 50%) – R20 = R90 x 10 = R900 R1855 – R900 = R955.	17 594
		<b>312 182</b>			<b>312 182</b>
1 Apr 14	Balance b/d	17 594			

## Cost of sales

31 Mar 14	Fixed overheads	40 000			
31 Mar 14	Finished goods	293 633			
31 Mar 14	Finished goods	955			
		<b>334 588</b>			<b>334 588</b>

**2) a) 7 marks**

In order for the wooden car to be recognised as an asset in the financial statements of *Toy Palace*, the asset definition and recognition criteria need to be met as follows:

The asset is a resource controlled by the business as *Toy Palace* holds the risks (gets lost/damaged, cannot be sold due to a lack of demand) and rewards (sold at a profit) of the inventory. The past event is the shipping of the asset FOB shipping point on 1/2/2014 when the risks and rewards transferred to *Toy Palace*. *Toy Palace* is expected to sell the asset, thereby realising proceeds on the sale as a future economic benefit. On 1/2/2014, the asset definition is met.

The recognition criteria requires that the cost be reliably measurable (the cost is obtainable from the order along with other attributable costs) and that the future economic benefits are probable. *Toy Palace* is a toy selling enterprise and is hence expected to be able to sell the asset (else they wouldn't have bought it in the first place!)

On 1/2/2014 the asset can be recognised and will be recognised as an inventory asset as it will be held for resale.

Further transaction costs incurred (such as transport costs and customs duty) incurred to get the asset to the location and condition where it can be used as intended by management i.e. sell, will also be capitalised as an inventory asset and recognised on 2/2/2014.

**b) 9 marks**

Statement of Financial Position of *Toy Palace* as at 31 March 2014:

	<b>2014 (R')</b>	
<b>Current assets</b>		
Inventory	2 710	Cost: R7 500 (150 x R50) discounted at 12% = R6 696 R6 696 + R1 500 + R2 500 = R10 696 Sales: 10 696/150 x 112 = R7 986 Closing balance: R10 696 – R7 986 = R2 710
Accounts receivable	16 000	Sales: 50 x R320 = R16 000
<b>Current liabilities</b>		
Accounts payable	6 763	R6 696 x 12% x 1/12 = R67 R6 696 + R67 = R6 763

Correct layout: Heading, units, date and classification between current and non-current

3) 6 marks

Transaction	Amount	Debit Account	Reason
a	R170 000	Building / Storage Room (A)	<i>Building materials and labour an integral make-up of the storage room.</i>
b	R8 000	Building / Storage Room (A)	<i>Inspection required by law. Toy Palace will not be allowed to use the room unless it passes safety check.</i>
c	R22 000	Building / Storage Room (A)	<i>Painting to merely bring in line with the rest of the building is to bring it to a condition ready to be used. Damp-proof paint also adds value to the room.</i>
d	R2 500	Cleaning expense (P/L)	<i>Cleaning is not required for the room to be used, therefore expense.</i>

#### 4) 24 marks

Statement of Comprehensive Income of Toy Palace (Pty) Ltd for the year ended 31 March 2014  
(classification of expenses by nature)

	2014 (R')
Revenue (1 600 x R220) + R35 480 (112 x R320) m	387 480
Decrease in finished goods and work in progress (300 x R175) – 17 594 <sup>①</sup> 6m – 2 710m	(32 196)
Raw materials used	(1 682) m
Staff costs (140k + 92k + 34k)	(266 000) all
Depreciation [(40k + 61k) + ((800k – 300k) / 50) ]	(111 000)
Other operating expenses ((26k + 10k) + 2.5k (all items expensed in part 4) + 11 400	(49 900)
Interest expense	(67) m
<b>Net loss</b>	<b>(73 365)</b>

#### Notes to the financial statements

Profit before tax includes the following:

- Cost of sales (40 000 m + 294 588<sup>②</sup>3m + 7 986 m) R342 574

Total inventory write-downs for the year amounted to R955.

Correct heading, layout and unit notation

#### ① Toy Soldiers finished goods closing balance: (6 marks)

$$R259\,682 / 1400 \times (100 - 10) = R16,694$$

$$\text{NRV: } (R220 \times 50\%) - R20 = R90$$

$$R90 \times 10 = R900$$

$$R16\,694 + R900 = R17,594$$

#### **OR:**

$$R259\,682m / 1\,400 \times (300 + 1\,400 - 1\,600) = R18\,549$$

$$10 \text{ units damages: } R18\,549 / 100 \times 10 = R1\,855$$

$$\text{NRV: } (R220 \times 50\%) - R20 = R90$$

$$R90 \times 10 = R900$$

$$\text{Write down: } R1\,855 - R900 = R955$$

Therefore, inventory written down to R17 594

#### ② Cost of sales relating to finished goods of toy soldiers: (3 marks)

$$\text{O/b: } 52\,500 + \text{WIP } (R259\,682) \text{ m} - R17\,594 = R294\,588$$

#### **OR:**

$$\text{O/b: } 52\,500 + \text{WIP } (R259\,682) \text{ m} - R18\,549 (R17\,594 + R955) = R293\,633$$

Would then need to add inventory write-down of R955 separately

## Appendix 2 – Student answer scripts

### 2.1. Emma's answer text for task 2a)

[Paragraph 1]

2. a) For an amount to be recognised as an asset, it must meet the asset definition and recognition criteria. An amount is defined as an asset when it is a resource controlled by the business due to a past event that is expected to result in an inflow of future economic benefits (FEBs).

[Paragraph 2]

With respect to the wooden cars, they only become a resource controlled by the business on the date where the risks and rewards of ownership are transferred. The contract stipulates that the goods are shipped FOB shipping point, indicating that Toy Palace will have the risks and rewards of ownership transferred to it on the date the goods are shipped, i.e. 1 February 2014. The past event is the order placed by the bookkeeper and the future economic benefits are the future revenue ~~and~~ resulting from the sale of the goods. Therefore, the cars meet the definition criteria on 1 Feb. 2014.

[Paragraph 3]

The cars must also meet the recognition criteria, i.e. the amount must be reliably measurable and the inflow of FEBs must be probable. The amount is stated on the invoice at R50 per car and it is more likely than not that Toy Palace will generate revenue from selling them. Therefore, at 1 Feb. 2014, the cars meet the asset definition and recognition criteria and are recognised as an asset on the Statement of Financial Position.

[Paragraph 4]

The amount will be a current asset, as it relates to inventory which is held for sale and is expected to be realised in the normal operating cycle. The purchase will therefore be recorded as a current asset. Because the goods are held for sale in the ordinary course of business, they will be recognised as inventory.

[Paragraph 5]

However, the business will also have to recognise a current liability in respect of the amount payable for the cars at 31 March 2014. The amount will be a current liability because it expects to settle the liability in its normal operating cycle and the amount is due to be settled within 12 months after the reporting date.

[Paragraph 6]

The payment is made over longer than normal credit terms and therefore the cost of the inventory will be discounted at a fair interest rate of 12%. The difference will be recognised as an interest expense at the next reporting date.

## 2.2. Sam's answer text for task 2a)

[Paragraph 1]

~~(2) The issue here is whether or not to recognise an asset for the year ended 28 Feb 31 March 2014~~

The company will recognise a ~~PPE~~ which is an asset.

[Paragraph 2]

an asset is defined as

- The resource controlled by the business. The business owns the wooden cars as the risks and the rewards when the cars were shipped. Due to past event. When the cars were loaded to the shipped. ~~And this w~~ And this will lead to an expectation of inflow of Future Economic Benefits (FEBs), the FEBs will flow through this business when it resells the wooden cars in exchange for cash. not only but the wooden cars meet the ~~recognition~~ asset definition criteria but they must meet the recognition criteria as well.

[Paragraph 3]

- The cost must be reliably measurable, The invoice received, clearly stated the cost of the wooden cats at R50 per wooden car. And the FEBs must be probably, there is no indication that the business won't be able to resell the wooden cars therefore an inflow of Revenue is probable.

[Paragraph 4]

Therefore the wooden cars are recognised as an asset, a non-current asset (inventory) as ~~there intention is~~ management has intended to sell them. The cost of the custom duties will be capitalised because it is a cost incurred in bringing the asset to the ~~condi place of~~ present location (Section 13, Inventories).

[Paragraph 5]

On the statement of financial position on 1 February 2014 an inventory will be recognised.

### 2.3. Martin's answer text for task 2a)

[Paragraph 1]

2. (a) ~~The~~ Toy Palace will recognise the Red and White wooden cars as an asset when they meet the definition and recognition criteria and this is when (in this case) the cars were loaded onto a ship as per FOB shipping agreement between Toy Palace and Driving Around.

[Paragraph 2]

~~To re~~ The cars will be brought (recorded) onto the books at the cost incurred in bringing them to a place and condition for which management intended for their sale. These costs are the purchase price paid for each car, plus the costs incurred in custom duties plus the inbound costs incurred on transporting the goods to the place where they can be sold [(S. 13) IFRS for SMEs.]

[Paragraph 3]

The cars will be an asset on the current asset section of the statement of Financial Position, and will be recorded as inventory at the amount explained above, if there had been any interest incurred, then the inventory would be recorded at the discount of the future value to the present value, therefore the difference between the amount paid at a latter date and ~~a~~ the acquisition amount would be interest

## Appendix 3 – Interview questions

### 3.1. Interview 1 – Background and literacy history

#### **(1) Background and family**

1.	Where did you grow up?
2.	Who lived in your home when you grew up?
3.	What language do your parents or guardians speak at home?
4.	Did your parents or guardians study (education)?
5.	What do your parents do (employment/occupation)?
6.	What about your sibling's education, are they studying or at school?
7.	What was a typical weekend like growing up?

#### **(2) High school**

8.	Where did you go to high school?
9.	Can you describe the buildings and infrastructure (chairs, computers or other technology, desks etc.) of your school? How many students were in your class?
10.	What subjects did you take in matric?
11.	What languages did you use in class e.g. Maths or Accounting?
12.	Did you write English as a first language subject or first additional language?
13.	If you took Accounting at school, what material did you use in and outside class? Textbooks?
14.	What textbook(s) did you use?
15.	What type of activities did you do for Accounting – think of class or homework activities?
16.	What type of transactions did you see in Accounting at school? (Maybe compare to UCT?)

#### **(3) UCT**

17.	Can you describe your experience of first arriving at UCT and settling in?
18.	Which degree programme are you studying – BCom or Business Science?
19.	Why did you choose to study accounting?
20.	Are you an EDU student?
21.	Can you describe what it means to be in the EDU programme?
22.	Where do you live while at UCT?
23.	How do you travel to class/campus?
24.	How do you travel to your family home for holidays?

25.	What is the biggest difference between UCT and high school?
26.	In terms of your Accounting studies, can you identify concepts that are common from your high school Accounting and your UCT Accounting studies?
27.	Are there any conflicting concepts (ones that weren't useful or had to be relearnt)?
28.	Can you describe the change from first-year to second-year Accounting?
29.	Are the types of concepts, skills and questions similar or different from FR1 to FR2?
30.	Has your approach to Accounting changed between first-year and second-year?
31.	How does technology (e.g. laptop, netbook, iPad, cellphone) or social media (e.g. twitter, mixit, facebook) contribute (or not) to your studies?

**(4) Studies**

32.	Do you attend lectures?		
33.	Do you watch lecture recordings? How do you use these recordings?		
34.	Describe a normal academic week for me relating to your Accounting studies – e.g. attending lectures, working afterwards, tutorial preparation....		
35.	How do you prepare for tutorials?		
36.	What do you do with the tutorials - how do you respond to tutorials? Do you mark them, review corrections, summarise and “expand” questions? Compare to other questions or tutorials?		
37.	How do you prepare for Accounting tests?		
38.	Is this different to your other courses?		
39.	Can you sketch for me how you engage with the various resources available to you in your Accounting course, please?		
	<table border="0"> <tr> <td style="vertical-align: top;"> <ul style="list-style-type: none"> <li>– FRI material</li> <li>– Learning outcomes/objectives</li> <li>– Lecture notes</li> <li>– Lecture examples</li> <li>– Examples of AFS</li> <li>– Articles</li> <li>– Textbook</li> <li>– Handbook (IFRS for SMEs)</li> </ul> </td> <td style="vertical-align: top;"> <ul style="list-style-type: none"> <li>– IFRS for SMEs training modules</li> <li>– Lecture recordings</li> <li>– Tutorials (SEEN and UNSEEN)</li> <li>– Objective tests</li> <li>– Class tests</li> <li>– Revision questions/past papers</li> </ul> </td> </tr> </table>	<ul style="list-style-type: none"> <li>– FRI material</li> <li>– Learning outcomes/objectives</li> <li>– Lecture notes</li> <li>– Lecture examples</li> <li>– Examples of AFS</li> <li>– Articles</li> <li>– Textbook</li> <li>– Handbook (IFRS for SMEs)</li> </ul>	<ul style="list-style-type: none"> <li>– IFRS for SMEs training modules</li> <li>– Lecture recordings</li> <li>– Tutorials (SEEN and UNSEEN)</li> <li>– Objective tests</li> <li>– Class tests</li> <li>– Revision questions/past papers</li> </ul>
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**(5) Reading**

40.	When did you learn to read?
41.	What language did you learnt to read in first?
42.	Who taught you to read (school or at home)?
43.	Did your parents read to you?
44.	Were there books in your home as a child?
45.	Did you visit the library as a child? Describe this experience.
46.	Was there a library at your school and did you use it?
47.	What kind of books or reading material are you currently reading?

**(6) Activities and interests**

48.	What games did you enjoy playing as a child or even now? (e.g. chess, card games, puzzles, monopoly)
49.	Which extra-mural activities do you take part in outside of school or university classes?
50.	Have you worked before – at school or during university vacation? What types of jobs did you perform? (Tutoring at UCT?)
51.	If you have worked before, do you find the knowledge of “business” from your work experience helps you with your UCT studies in Accounting for example? Explain.


**3.2. Interview 2 – Talk around text**

**General**

1.	The logo of the “College of Accounting” – what does this mean to you?
2.	Instructions: “dates, closing entries and narrations” – what does this mean? Where did you first learn about these? Why are you being told this?
3.	Instructions: “When presenting information...” How do you know the formats of the statements? Where did you first learn this? Where did you first learn about “comparatives”?
4.	Instructions: “payments... within ‘normal credit terms’”. What does this mean? Why are you being told this?
5.	Can you describe to me how you approached the test when you were allowed to open your books?

	(e.g. What processes did you go through – did you read the questions – what was your reading path? Did you start writing first – what did you write and why?)
	<b>Question 1</b>
6.	Transaction with Driving Around – can you explain what is happening here in your own words?
7.	Interest: what does “fair interest rate” mean? Why are you given this information?
8.	Do you have a bank account? How long have you had a bank account? Any loans? Ascertain knowledge of interest ... Maths? Other subjects?
9.	Part 1 - Explain to me what you were doing here and why?
10.	Where did you learn about T-accounts and for raw materials? Accounting? Management accounting?
11.	Part 2 - Wooden cars: Explain to me what you were doing here and why? What triggered your approach from the required?
12.	What does the mark allocation signal to you?

## Appendix 4 – Participant consent form

	<h1>PARTICIPANT CONSENT FORM</h1>
<b>Name of Researcher ('the Researcher'):</b>	Mrs Tarryn Hyland ACA CA(SA)
<b>Title of Study ('the Study'):</b>	<i>Student negotiation of an undergraduate accounting assessment (Dissertation for Master of Education (Higher Education Studies))</i>
<b>Student Number</b>	
<b>First Name(s)</b>	
<b>Surname</b>	

1. I hereby give my consent to participate in this study. Student initial:
  
2. I hereby give my consent for my assessment transcript (ACC2012W April 2014 test) to be obtained and analysed by the Researcher for the purposes of this study. Student initial:
  
3. I hereby give my consent to participate in interviews carried out for the purposes of this study. Student initial:
  
4. I hereby give my consent for any interviews carried out for the purposes of this study to be video-recorded<sup>18</sup>. Student initial:
  
5. I am aware that my answers and opinions will remain confidential. Student initial:
  
6. I am aware that the data from this study will be used (anonymously) as part of the Researcher's studies and may be used in the Researcher's conference proceedings and academic journal articles. Student initial:
  
7. I understand that I can withdraw from the study at any time without any consequences. Student initial:

Signature of participant: \_\_\_\_\_

Date: \_\_\_\_\_

Please give this signed form to Mrs Tarryn Hyland by handing this form in at the College of Accounting reception (LC4, Leslie Commerce Building) for the attention of Tarryn Hyland.

<sup>18</sup> Note on video recording – the video recorder will NOT capture the faces of any participants, but rather will be placed behind the participant and trained at the desk.