A SOCIAL REALIST ACCOUNT OF CONSTRAINTS AND ENABLEMENTS NAVIGATED BY SOUTH AFRICAN STUDENTS DURING THE FOUR YEAR PROFESSIONAL ACCOUNTING PROGRAMME AT RHODES UNIVERSITY, SOUTH AFRICA

Thesis

Submitted in fulfilment of the requirements for the degree of

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by

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Declaration Form

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A social realist account of constraints and enablements navigated by South African students during the four year professional accounting programme at Rhodes University

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Acronyms

ADPs	Academic Development Programme (student terminology for extra lectures)
BICS	Basic Interpersonal Communicative Skills
CALP	Cognitive / Academic Literacy Proficiency
CESP	Commerce Extended Studies Programme
CEPs	Cultural Emergent Properties
CoP	Community of Practice
CS	Cultural System
CTA	Certificate in the Theory of Accounting
DHET	Department of Higher Education and Training
DipAcc	Postgraduate Diploma in Accountancy
ESL	English Second Language
ESP	Extended Studies Programme
FASSET	Finance and Accounting Services Sector Education and Training Authority
IEB	Independent Examinations Board
HDI	Historically Disadvantaged Institution
HE	Higher Education
HEI	Higher Education Institutions
HWU	Historically White Institution
ITC	Initial Test of Competence
LCT	Legitimation Code Theory
NSC	National Senior Certificate
PEPs	Personal Emergent Properties
PGDHE	Post-Graduate Diploma in Higher Education
POPA	Principles of Professional Accounting
S-C	Socio-Cultural System
SAICA	South African Institute of Chartered Accountants
SD	Semantic Density
SEPs	Structural Emergent Properties
SFO	Student Funding Office
SG	Semantic Gravity
SIPs	Specialised Interactional Practices
TAI	Trojan Academic Initiative
TLA	Teaching and Learning Activities
UNISA	University of South Africa
ZPD	Zone of Proximal Development

Abstract

This dissertation is an analysis of the enablements and constraints navigated by 43 students from different academic years within the Department of Accounting, Rhodes University, in their pursuit of obtaining the postgraduate Diploma in Accounting (DipAcc) qualification. Passing this diploma year entitles students to become Trainee Accountants, which is one of the requirements for their ultimate goal of becoming a chartered accountant.

In the course of semi-structured, face-to-face interviews conducted for this study, students from across the four years of the professional degree programme, shared what had helped or hindered them on their journeys to and through Rhodes University, and within the Department of Accounting at this university. Focus group discussions were then held with academics from the department, where the student participants' experiences were shared. The responses of the members of the focus groups confirmed many of the student participants' experiences as did interviews with representatives from the South African Institute of Chartered Accountants (SAICA). These representatives also spoke about students' experiences at other campuses. To determine how localised the student participants' experiences were, selected individuals from a number of other Departments or Schools of Accounting at SAICA-accredited institutions in South Africa were also interviewed. SAICA representatives also discussed the 'pervasive skills' which trainee accountants are expected to acquire. The perspectives from these different groups, have provided validation of the student research participants' experiences.

Critical Realism and Social Realism were used as theoretical underpinnings while Social Realism, Bernstein's Pedagogic Device, Legitimation Code Theory and New Literacies Theory were used as explanatory theories. Using these theories, the participants' experiences were analysed and could be understood in a different way.

This dissertation reveals how this unequal privileging of individuals as a result of the existing structures is perpetuated at university level. It is the poorer students from under-resourced schools who generally struggle with the language and the practices and ways of being required for success at university. Student participants' experiences of constraint and enablement arose primarily in the areas of the finances required for tuition and living expenses while at university; having English as a language of learning; and difficulties experienced with taking advantage of the learning opportunities within the department. Research participants also spoke about their experiences of transformation in terms of both student protests, and a mentoring programme which assisted them in gaining access to the practises and ways of being required for the discipline. In so doing they were inducted into the discipline's community of practice.

This dissertation has assisted in providing an understanding of what has helped and what has hindered students at Rhodes University, on their journeys towards obtaining the Postgraduate Diploma in Accounting qualification. It has also provided insight into the mechanisms which lie behind these experiences. This study will provide practitioners and policy-makers with the opportunity to be better informed about students' struggles, to contemplate their interactions with students and to identify, remove or reduce unnecessarily burdensome hurdles. Equally and perhaps more importantly, this study and the work which emerges as a result of this research, will provide students with tools to assist them in their academic journeys, to manage essential hurdles, and to eliminate or avoid unnecessary hurdles.

Keywords: Critical Realism; Social Realism; Academic Literacies; Insider Research; Accounting Education; Epistemic Access; Transformation.

Chapter 1 - Background and context

'If we do not care enough about making things happen,
then we become passive beings to whom things happen' (Archer, 2004)**.**

1.1 Introduction

This doctoral dissertation is an analysis of what contributes to the success and the struggles of students who register at Rhodes University, for the three year Bachelor of Commerce (Accounting) and one year Postgraduate Diploma in Accounting degrees at this institution in Grahamstown (Makhanda), South Africa. Obtaining these two qualifications is a pre-requisite for registering with a training office, as a Trainee Accountant, with the intention of becoming a Chartered Accountant (South Africa), (CA(SA)).

Rhodes University is a small, rural, residential, research-intensive university located in the city of Grahamstown or Makhanda[1], which is located in the Eastern Cape Province in South Africa. Until recently the smallest university in South Africa, Rhodes has a 2017 student population of just over 8 000 students, of which around 70% are undergraduate and 30% are postgraduate. Makhanda itself is a small city which lies approximately 130km to the North of Port Elizabeth and 160km to the East of East London, with a 2011 population of just over 80 000 (Stats SA, 2018a).

As at July 2018 the Eastern Cape Province in South Africa had an estimated population of 6,5 million people or 11.3% of the overall South African population of 57,7 million (Stats SA, 2018b). According to these statistics, around 34% of the population of the Eastern Cape consists of children under the age of 15 and 10% consists of adults over the age of 60; these would be members of the population less likely to be contributing towards the economy. These rates of individuals who are pre- and post-employment are the highest within the country. The Eastern Cape has shown a net out-migration over the past five years of around 320 000 people and the same net out-migration is projected for the next five years. Gauteng and the Western Cape provinces show net in-migrations.

[1] The name of the city was changed from Grahamstown to Makhanda in 2018. An appeal process is on-going and this change has not yet been confirmed. As this name change took place after the interview process, to avoid confusion it will still be referred to as Grahamstown in the rest of this thesis.

The Eastern Cape had the highest percentage of residents living below the poverty line at 72.9% (Stats SA, 2017), while its Grade 12 pass rate in 2017 was the lowest in the country at 65% (DBE, 2017). Makhanda, however, is situated within Sarah Baartman region of the Eastern Cape, and this region achieved the highest pass rate within the province in the 2017 Grade 12 exams[2] of 71.8% (DBE, 2017).

It is within this impoverished environment that Rhodes University becomes a beacon of hope. As some research participants put it, Rhodes has been 'the only university that I wanted to go to … the only thing I can do to take myself out of this situation'; with education being 'the only thing … that could remove us from the dungeon [of poverty]', this 'struggle life' and a 'ticket out of poverty'.

Rhodes University takes pride in having a good staff student ratio (22.7:1, 2016 figures), the highest undergraduate success rate in the country of 86%[3] and one of the best completion rates in the country with 75% of our students completing their undergraduate degree in regulation time (Rhodes University, 2017). The university also prides itself on good research outputs of 915.77 (2016 figures) relative to the size of its academic staff which according the 2016 figures was 377 staff cost units (Rhodes University, 2017).

1.2 The growth and change in composition of the South African Accounting profession

According to South African Institute for Chartered Accountants (SAICA), there has been a 61% increase in the number of registered chartered accountants (CAs) over the past ten years, from 25 732 in 2007 to 41 485 in 2017 (SAICA, 2018). There was a 35% increase in white CAs over this period, while the number of black CAs has increased almost sixfold and the number of coloured and Indian CAs around threefold during the same period (SAICA, 2018). While a sixfold increase in the number of black CAs sounds significant, this group still only amounts to 10.9% (n=4 516) of the total number of CAs in the country, as the starting point in 2007 was a very low 773 black CAs (SAICA, 2018). Given the 'well-known shortage of African Chartered Accountants in South Africa' (CHE, 2013, p. 85), these increases, while notable, are simply not sufficient.

Of interest though, is that at the beginning of 2007 white male CAs comprised 69% of the whole, while at the beginning of 2018 they comprised 49% of the whole. The gender split between

[2] I have elected to use the word 'exam' in preference to the full 'examination' as this felt pedantic and pretentious.
[3] The success rate is the number of courses passed as a percentage of the courses for which registered.

Black, Coloured and Indian CAs is fairly similar. However, within the category of white CA's, there is a significant difference in registrations along the lines of gender. Of the white CAs registered at the beginning of 2007, the percentage of white female CAs was 22% as opposed to the 78% white male CAs. By the beginning of 2018, this had increased to 32% as opposed to 68%.

These statistics reveal that the number of black CAs was the fastest growing group in 2018, with the number of black female CAs increasing tenfold since 2007, while the number of white male CAs only grew by 20% over the same period. There was therefore a definite shift towards the demographic composition of the CAs registered with SAICA being representative of the demographics of the country, but there is still much work which needs to be done to make it truly representative.

1.3 Institutional and departmental context

My belief is that any institution which operates for the public good, should have a primary goal - what Scott (2018, p. 1) refers to as 'the end goal of the educational mission of higher education' - of ensuring that students who are accepted into the institution, and deemed to have the potential to succeed, should be given every opportunity to in fact succeed.

The Department of Accounting at Rhodes University offers a three year BCom (Accounting) qualification. If followed by a one year Post-Graduate Diploma in Accounting (DipAcc) course, which is accredited by SAICA, students obtain a Certificate in the Theory of Accounting (CTA) equivalent qualification. There is another possible route to the DipAcc qualification. The Commerce Extended Studies Programme (CESP) at Rhodes University was established in 2000 to 'increase the enrolments of black South Africans' which at that stage was at about 30% of the total student enrolment (Rhodes University, 2009, p. 2). Some students at Rhodes may enter this professional accounting programme by enrolling through the CESP, where the first year of the degree is completed over two academic years. Other students complete their undergraduate degree elsewhere and register at Rhodes University for the postgraduate component only. Successfully completing this four year professional accounting programme, permits graduated students to register as trainee accountants with a view to ultimately becoming Chartered Accountants registered in South Africa (CA(SA))[4].

[4] During the period as a trainee accountant, which lasts a minimum of 3 years, candidates will need to write and pass first the Initial Test of Competency (ITC) and the Assessment of Professional Competence (APC) exams and complete their three years satisfactorily, before being awarded the designation of CA(SA).

For many departments at Rhodes University, there may still be an 'elite' approach to teaching with small class tutorial or seminar type instruction with a professor, where the goal is to shape the character of the student, and a personal relationship is developed between lecturer and student. However, this does not apply to the same extent within the Department of Accounting, and particularly not in the undergraduate years, where registrations are likely to be around 350 in the first year, around 275 in the second year and around 175 in the third year, while in the postgraduate year, registrations are around 80 students per class[5].

At the time this study was approved, registrations over the four year accounting programme changed from a 64%:36% black/white enrolment in first year[6] to a 68%:32% split in second year, 64%:36% in third year, to 30%:70% black/white enrolment in fourth year. I have not excluded students who were repeating academic years, so the attrition rates would be higher, as these figures include repeating students. [7]

Examining cohort throughput rates[8] over this period revealed that there were significant fluctuations in the cohort throughput rates for South African black students from first year to fourth year, with an average throughput of around 9% (2008 first year enrolment:5%; 2009:4%; 2010:10%; 2011;15%) into the fourth year. The cohort throughput rates for SA white students on the other hand are higher and did not fluctuate to the same degree with an average cohort throughput rate of 20% over the same period (first year enrolment 2008:22%; 2009:16%; 2010:20%; 2011;23%).

These figures only include the details of South African black students and white students within the Department of Accounting, Rhodes University. Foreign students have been excluded as their primary and secondary educational experiences could not be compared to those of South African students. Coloured and Indian/Asian students have also been excluded from these figures as the significantly smaller numbers within these categories could distract from the statistics being presented.

Pass rates for Accounting 1, 2 and 3 students for the years 2008 – 2014, and the pass rates for 4th year Accounting students for the same period revealed a growing problem. The average

[5] These figures were averages of the registrations of these cohorts for 2013 – 2017.
[6] This figure only represents students registered for Accounting 102, as students registered for Accounting 112 would not be able to continue into Accounting 2.
[7] These figures have been extracted from students registered for the four year programme at Rhodes University over the seven years 2008 to 2014, from data submitted annually to SAICA.
[8] A cohort throughput rate is the success rate of a group of students taken from their first year through to completion.

Accounting 1 pass rates (versus enrolment) for black and white students over this period were fairly similar at 60% and 64%. In Accounting 2, the average pass rate for black students was notably lower than that of white students (59% versus 71%). In Accounting 3 the trend continued as the average pass rate for black/white students over this period was 48% versus 70%. Over the three years of the undergraduate programme, the comparative average pass rates consistently showed that white students enjoyed higher pass rates than black students and this variation increased over the three years. This is not dissimilar to other pass rates at this institution and at other institutions nationally and internationally (Musu-Gillette, Robinson, McFarland, KewalRamani and Wilkinson-Flicker, 2016; HEFCE, 2014; Scott, Yeld and Hendry, 2007). The average pass rate versus enrolment for the postgraduate DipAcc year showed a significant difference in pass rates between black and white students (45% versus 67%), with the pass rates for white students also being relatively low for an Honours level year.

This analysis highlighted a problematic pass rate for all students, but particularly for black students at the time that the proposal for this study was approved. Since this time there have been significant changes in the demographics within the university, the faculty and the department as has already been shown. This means that black students have become the majority group in the senior academic years, which has exacerbated the challenge of improving success rates at the fourth year level, as Figure 1 reveals.

The Initial Test of Competence (ITC) is a SAICA-administered external examination, written in the January of the year following the final university exams, by students from all SAICA accredited universities who passed their CTA-equivalent Postgraduate Diploma in Accounting (or BCom Honours) examination. This is the first of two examinations which Trainee Accountants need to pass during their three year Training Programme, before they will be permitted to register as chartered accountants and use the designation CA(SA).

Departments or Schools of Accounting manage their fourth year numbers and pass rates carefully, with SAICA examining the registrations at the beginning of the year and pass rates at the end of the year. Figure 1 depicts how, following a poor pass rate of 46% in the 2010 ITC exam with 39 candidates, Rhodes University restricted the number of DipAcc passes and therefore candidates being permitted to write the 2011 exam to 17, which allowed a ‘good pass rate’ and the institution being ranked first in the country.

In 2018, the number of candidates was 48, which was not dissimilar to the 46 of 2017, but it was a significant increase from the 36 candidates of 2016[9].

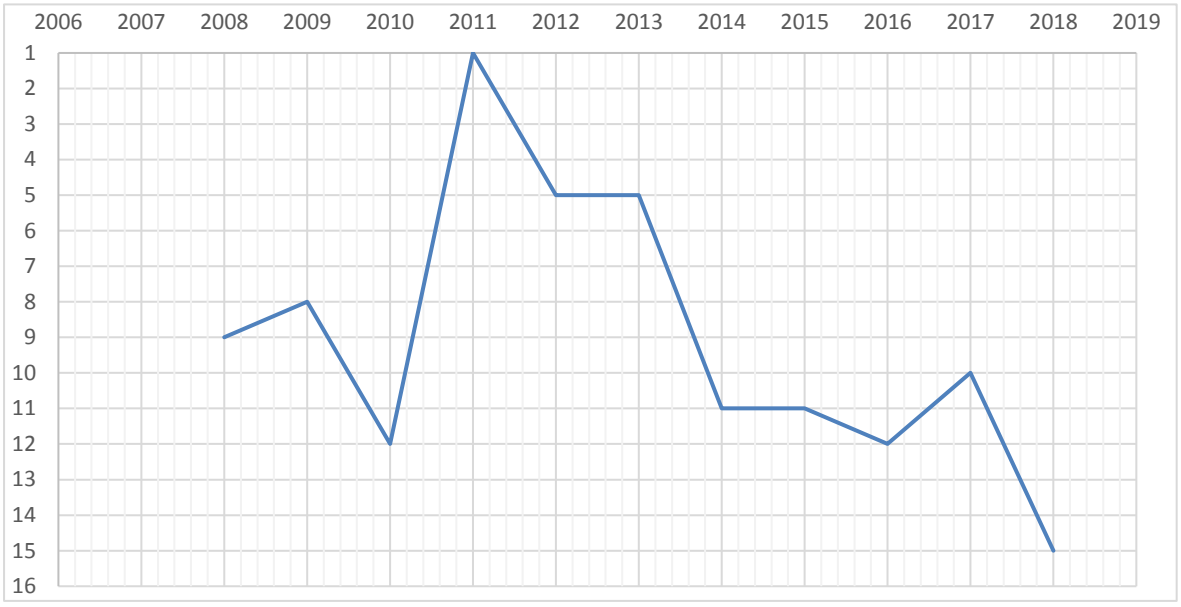


Figure 1 Rhodes University ITC ranking amongst other institutions 2008 - 2018.

The lower pass rates for black students combined with the lower black enrolment in the fourth year, means that the task of increasing the number of CTA graduates – and particularly black CTA graduates - from this institution remains a challenge. Although it should be acknowledged that, given its size, even under ideal circumstances Rhodes University would not make a significant contribution to increasing the overall number of black CTA graduates. However, as an institution and as a department, I believe we are not making the contribution that we could and should in terms of graduating competent students with a CTA-equivalent diploma, and in particular competent black students.

Furthermore, I would argue that as an institution and as a department we do not seem to be meeting our social obligation of allowing our black students every opportunity to realise their potential, given these significant differences in pass and cohort throughput rates. While Scott *et al* suggest it is 'critical for the sector to create conditions that facilitate the success of the full range of students who do gain entry' (2007, p. 15), it seems that within this department, at this institution, the creation of conditions to facilitate success is not happening.

Nationally, there has long been a concern about the low overall graduation rates[10] and often significantly different pass rates between the various race groups[11] at HEIs within South Africa

[9] These SAICA pass rates and rankings are based on the aggregated figures, as candidates are permitted to repeat the exam. These may therefore differ from initial pass rates and rankings.
[10] Only 48% of students at HEIs (excluding UNISA) graduate within 5 years (CHE, 2013).
[11] White students have a 50% higher graduation rate than African students (CHE, 2013).

(CHE, 2013, 2009; Scott *et al*., 2007). In considering the issues of access and success at South African HEIs, Lewin and Mawoyo believe '[i]t is a relatively poor performing and highly unequal system, with low participation, high attrition and substantial class and racial inequality' (2014, p. 122). These all seem to hold true for students studying Accounting at Rhodes University.

The frustrations felt by many students at South African higher education institutions resulted in protests during 2015 and 2016. These protests will be discussed further in Chapter 7, but emerged *inter alia* from students feeling that their campuses were alienating spaces, amongst other things as a result of language and finances. One of the ways of enabling students to access the knowledge which is being made available is through mentoring, which is also discussed in Chapter 7.

Given the cohort throughput rates and pass rates provided at the beginning of this section, there was an urgent need to investigate the structural and cultural constraints and enablements which, in particular, black accounting students experience and the agency which they use to navigate and negotiate their way through these. Identifying these enablements and constraints would allow the opportunity to understand the generative mechanisms which cause these and therefore, where possible, to develop ways to reduce, or to make more navigable, those constraints which are currently proving to be problematic.

The academic performance of a student cannot be viewed in isolation from the social world in which they exist and from the social environment in which they grew up. Case (2013, p. 30) notes that '[e]ducation is a social process; it is much more than the individual and the processes in the individual mind'. In gaining an improved understanding of the struggles of the participants in this study, it is therefore essential that I take a holistic view of the structural and cultural systems in which these students exist, together with the enabling and constraining conditions which these systems generate, whether at home or at university. I also needed to examine the agential powers students used to navigate these enablements and constraints, to better understand students' experiences during their academic journeys through the department. The structural and cultural systems creating these enablements and constraints will be discussed further both in this chapter in section 1.4, as well as in Chapter 2.

Writing up this dissertation, I realised that I had been a lecturer in this department for a decade. I was appointed in 2007 and most of the interviews for the research were conducted during the 2017 year. This has led to many of my statistical comparisons in this dissertation being over this ten year period, 2007 to 2017.

When I joined the Department of Accounting as an academic in 2007, the Rhodes University student body consisted of 51% black[12] students and 49% white students. The Faculty of Commerce and the Department of Accounting shared the same percentages of 62% black students and 38% white students.

By 2017 the composition of the Rhodes University student body had changed to 75% black students and 25% white students, while in the Faculty of Commerce this had changed to 85% black students and 15% white students, and within the Department of Accounting this was now 87% black students and 13% white students. When compared to the 2017 South African mid-year population estimates of 92% black (including coloured and Indian/Asian) and 8% white (Stats SA, 2018b), the Department of Accounting is therefore now fairly representative of the racial demographics of South Africa.

Within the same period of 2007 to 2017, the staff component within the department has changed from one person of colour in a staff contingent of 14 in 2007 to four persons of colour (appointed in a permanent capacity) in a staff contingent of 16 in 2017. While there have been changes in the composition of the staff within the department, this still does not reflect the demographics of the student body.

A reader from outside of South Africa, could reasonably ask: why focus on race to such a degree? The reason for this lies in the apartheid policies of separate development which so divided and inequitably distributed resources in this country from 1948. To provide a background for the experiences of students registering at these institutions, some aspects of the systematic formalisation of racial division and inequity within this country need to be better understood.

1.4 The advent of Apartheid in South Africa

Apartheid was a system of 'legalised and institutionalised' segregation of and discrimination against people on the grounds of their race (Lipton, 1986, p. 2) which was implemented in South Africa in 1948. This system was based on an 'hierarchical ordering of the economic, political and social structures on the basis of race'; 'Discrimination against Africans' (and to a lesser degree Indian and coloured people) in terms of the right to vote, freedom of movement and the right to work in certain positions or to own property; 'Segregation' of races in terms of where individuals

[12] The term 'black' here includes black, coloured and Indian/Asian students.

could live, go to school or university, in terms of access to public transport as well as in terms of social and intimate relationships across the colour line (Lipton, 1986, pp. 14–15).

Seekings and Nattrass detail how during apartheid already privileged white citizens were further advantaged through the education system as 'the aggregate amount spent on education for the African majority was much less than the aggregate amount spent on the white minority'(2005, p. 133). This meant that for unskilled white South Africans in the 1950s, any disadvantage experienced as a result of inadequate education – and this applied particularly to Afrikaans people - was not passed on to subsequent generations; this is in contrast to black South Africans of the same era, where children were often not able to escape the poverty of their childhood homes (Seekings and Nattrass, 2005), especially those from rural settings who had come to live in towns.

In the 1975/1976 national budget, the South African government spent R644 on every white pupil, R189 per Indian/Asian pupil, R139 per coloured pupil and R42 per black pupil (Villette, 2016). The allocation of funding in 2017 was significantly different as resources are not allocated according to race, rather according to the need of the school, with less-resourced schools receiving more funding per capita than better-resourced schools, regardless of the race of the learners enrolled within the school.

Black people moved away from a rural, agrarian way of living to urban areas, which continues still today (Ncube, Tanga and Bhumira, 2014). The resultant reliance on wages which took place from 1949 onwards, combined with the South African economy slowing in the mid-1970s, resulted in a shift from there being too few people to work on farming lands to there being approximately 33% of the now urban African workforce being unemployed (Seekings and Nattrass, 2005). However, the labour force was now in towns and separated from their rural roots.

This resulted in a situation where 'the racial divide between skilled, well-paid whites and unskilled, low-paid Africans was to evolve into a class divide between the skilled and well-paid, regardless of race, and the unemployed, almost all African' (Seekings and Nattrass, 2005, p. 129). While white people remained economically privileged through education and employment, the black, coloured and Indian populations had become more stratified according to their levels of education and family income. The seriously underprivileged majority remained the large majority of black people within South Africa.

When the discriminatory racial policies were slowly removed from the 1970s, a black, working middle-class started emerging. Having an education and sought after skills became increasingly

valued, and started determining household incomes. It was at this stage that the basis of privilege started a subtle shift from race to class (Seekings and Nattrass, 2005).

This sets the scene for the dawn of a new democracy in South Africa, where in 1994 there was 'complete universal adult franchise' (Fraser, 2013) and black, coloured, Indian and white South African citizens voted for a new democratic government. This very brief explanation of the constraining effects of apartheid shows to some degree how and why within this new democracy, class and race shaped and continue to shape privilege and power. This is reflected in the following discussion around poverty and education which exists in this country almost 25 years after this first democratic election.

1.5 Nexus of poverty, education and race in South Africa

Poverty, education and race in South Africa, can only be separated with difficulty and for the purpose of analysis. According to Statistics South Africa (Stats SA), based on 2015 figures, black people in South Africa account for 93% of the people living below the extreme poverty level (Stats SA, 2017). The extreme poverty level (food poverty level) in 2015 was R400 per capita, per month, or the money required to buy sufficient food to maintain a 2,100 calorie per day diet (Stats SA, 2015).

Education becomes an essential tool for alleviating the oppression of poverty as the more educated the head of the household, the lower the level of household poverty (Stats SA, 2017, p. 86). These statistics also show that the better qualified an individual, the more likely they are to be employed, with only 8.4% of those with a higher education qualification living below the poverty line, compared with 79.2% of those individuals who have no education (Stats SA, 2017, pp. 61–62).

Government schools in South Africa are ranked on a scale of quintile 1 to quintile 5, with quintile 1 schools being located in poor areas and having limited resources, while quintile 5 schools are better resourced schools which are located in areas with better infrastructure (Veriava, Thom and Hodgson, 2017). Quintile 1 – 3 schools are no-fee schools and are fully subsidised by the South African Government, while in quintile 4 and 5 schools learners are expected to pay school fees and the schools receive lower per capita government subsidies.

The Department of Basic Education's report on the 2017 National Senior Certificate (NSC) results show that the majority of government schools which achieved a 100% pass rate in Grade 12 exams over the period 2013 to 2017, were from quintile 4 and 5 schools. Included in this

group of high-achieving schools were two quintile 1 schools out of a total of 115 schools. (I have excluded two other schools which seem to have been incorrectly ranked.) The schools which on the other hand achieved a lower than 40% pass rate over the same period, were primarily quintile 1 and 2 schools (DBE, 2017).

The cycle of poverty is therefore reinforced, as extracting a child (and therefore a family) from poverty will be assisted through the child attending a better resourced (quintile 4 or 5) school. This requires the payment of school fees, which is unmanageable for many poor families who struggle to put food on the table.

This inequality in terms of access to and success at primary and secondary schools, persists when looking at patterns of access and success at Higher Education institutions in South Africa. Examining the throughput and dropout out rates for the 2000 to 2014 cohorts of South African students at national higher education institutions, the South African Department of Higher Education and Training (DHET) reports that almost half of the students who enter undergraduate degrees, never graduate (2017). DHET acknowledges that this is 'not only costly in monetary terms … but also in human terms' (2017, p. 20). For these students, access to higher education not only does not translate into success, but comes at a significant cost, both financial and emotional.

The DHET report challenges HEIs in South Africa to ensure that when students are granted admission to a university that these students are provided with the support that will 'enable a reasonable chance of success' (DHET, 2017, p. 20). Scott (2018, p. 1), while acknowledging that there have been 'many educationally sound interventions' attempted to date, says there is 'a pressing need to design the South African university education system to focus unequivocally on student success and equity of outcomes … [as] the current system is not designed around any clear commitment to student success'. These comments from DHET and Scott are a harsh but accurate indictment on the existing higher education system within South Africa.

While having to cope with the enduring effects of the legacy of apartheid, South Africa is also susceptible to international changes in higher education and this includes the shift from elite institutions to mass higher education.

1.6 Massification of Higher Education in South Africa

In the Higher Education field, as well as many other spheres, South Africa is influenced by global changes. Subsequent to the demise of apartheid, there were significant increases in enrolment in

South African Higher Education Institutions. This was a delayed move towards massification in Higher Education which had been experienced in many countries in the northern hemisphere since the end of World War II. Both the effects of apartheid on the education of young people in this country and the effects of massification will be discussed in more detail in this chapter.

In one of the seminal reports on higher education internationally, Trow (1973) reflects on the shift in the availability of higher education from being an elite system to mass higher education and then to universal higher education. In an elite system, education was seen as a privilege, and it was available to up to 15% of the relevant age group; once beyond 15% of the age group this becomes mass higher education, where higher education is seen as a right; the final level mentioned by Trow is universal higher education which is where around 50% of the relevant age group access higher education and where attending university is seen as an obligation. In a more recent paper, Trow acknowledges that given the various routes taken in obtaining qualifications, and given how various higher education institutions have taken on different and multiple roles it is increasingly difficult to generalise the brackets for these three levels of enrolment across countries (2005). He believes, however, that his model is still useful to describe and explain the trajectory of Higher Education Institutions (HEIs) over the past five decades although he does question its predictive value over the next five decades (Trow, 2005).

Trow notes that what this means for HEIs as they change and modify through these various stages, is firstly that there will be a growth in the number of institutions and secondly that institutions will change into 'systems of mass higher education performing a great variety of new functions' (1973, p. 6). He notes that these changes will not only be quantitative in terms of the number of the population attending university, but the changes will also be qualitative. As this study was conducted in a small HEI in South Africa, I will highlight some of the changes which are pertinent to this study.

Within the qualitative changes to HEIs, under a system of mass access where higher education is seen as a right, which is where South Africa is currently poised, there is a shift from 'shaping the character' of the elite of the country for roles in high level government positions and in the professions, to the transmission of skills for 'more technical elite roles' (Trow, 1973, p. 8). With elite HEIs the curriculum was 'highly specialized, and governed by the professors' notions of what constituted an educated man'; while in HEIs offering mass access, 'education becomes more modular, marked by semi-structured sequences of courses, increasingly earning unit credits … allowing more flexible combinations of courses and easier access and movement between major fields and indeed among institutions' (Trow, 1973, p. 8). I think most people involved

within HEIs in South Africa will agree that this accurately describes the system in most of our institutions.

In an elite system of education, the relationship between a teacher and a student reflects the more 'characteristic form of instruction [being] the tutorial or seminar' resulting in a 'personal relationship between student and teacher' which is what would be required to shape the character of the student; in a mass educational system, the dominant form of teaching is the 'transmission of skill and knowledge' which takes place increasingly 'through large lectures [which are] supplemented by seminars often taught by teaching assistants' (Trow, 1973, p. 9). Again, this describes what many experience in academia in South Africa at the moment, particularly for those teaching courses which are in demand.

Trow also suggests that in moving from being systems offering elite access to higher education to systems offering mass access to higher education, there will be a changes in diversity, characteristics and boundaries within and around these institutions (1973). Elite institutions are more homogenous and 'very much like one another' (1973, p. 10); with a couple of thousand students living in communities which could consist of sub-structures like in the Cambridge and Oxford models; and where there are fixed and obvious boundaries between the university and the surrounding areas. In a mass system the student enrolment becomes far more diverse with greater mobility between courses and institutions for both staff and students; tens of thousands of students may live in mixed residential units or may commute to these 'cities of intellect' (Trow, 1973, p. 11); and where boundaries may be less visible and more permeable. When I refer to the diversity of students here, I also refer to their diversity of home, school and lived experiences, which is what is relevant to this study.

Given the high crime rates in South Africa and the need for increased security, it may be that characteristics like boundaries still apply in mass higher education institutions, but on the whole this describes the massification of many institutions in South Africa with the concurrent change in qualities of the institutions. Some institutions may even have started moving towards a universal access system, I think here primarily of the UNISA, a distance education institution in South Africa.

Having provided the background to this study, I now move to the question of the goals of this study, which has framed the main research questions and the sub-questions.

1.7 Goals of the research

Students who are accepted to study a BCom degree at Rhodes University have demonstrated a minimum level of academic potential through meeting the university and faculty entrance criteria. Similarly, students proceeding from one year of study to the next have demonstrated a minimum level of achievement by passing the previous year of study. Students being accepted into the fourth (DipAcc) year in addition normally need to have achieved more than a 50% pass mark in their third year subjects. At the time of the study reported in this dissertation[13] they would normally need to have obtained 60% in Financial Accounting and 55% in each of Auditing; Taxation; and Management Accounting and Finance to be permitted to register for the DipAcc year.

Within the different groupings of race, gender, first and second generation students, and the varying levels of socio-economic advantage and disadvantage, some students are successful in the four year programme and some are not. This study aimed to identify the enabling and constraining conditions which participants experienced during their academic journeys, and to understand how some students were able to use their agential or personal emergent powers (PEPs)[14] to overcome or avoid these constraints, and to understand why, for other students, these constraints were not as easily navigated. Examining these enablements and constraints permitted me to identify the underlying generative mechanisms which resulted in these experiences.

For the purpose of this dissertation it should be noted that the term 'success' is used to describe students who are succeeding academically, i.e. proceeding from one academic year to the next. From an agential perspective, these students are succeeding in their project of academic success which will result in them achieving their ultimate goals, in this instance to be a CA(SA). This would require passing a CTA-equivalent examination (at Rhodes University) through passing the DipAcc year. I am aware that this is a limited use of the term 'success' as students may have been successful in managing a myriad of other challenges with which they have been confronted, and this does not imply lack of success in all spheres of their lives.

This chapter has described the problem of an historical privileging of one group over others, resulting in easier access to academic discourse for some students. This has created a problem for students in terms of differential pass rates during this four year programme, with these problems impacting more on black students than on white students. This is a symptom of underlying causal mechanisms which need to be identified, analysed, understood and where possible minimised.

[13] These requirements will change from the end of 2018. These changes are detailed later in this thesis.

[14] By PEPs I am referring to the reflexivity, agency and identity which the research participants exhibited. These terms will be explained in more detail in section 6.2.2 on Agency.

The goal of this study therefore was to gain an understanding of enabling and constraining conditions experienced by South African students pursuing the four-year programme consisting of a three year undergraduate BCom (Accounting) degree and a one year Diploma in Accounting at Rhodes University, and how participants used their agency to overcome, to avoid, or to otherwise navigate or negotiate these constraints and enablements.

Section 1.3 has detailed how, in this department, pass rates for black students are lower than for other students. Due to concerns around treating black students as items of 'sociological interest' and doing further violence to these individuals, the focus of this study was not solely on black students, but all students were invited to participate. Although all students were invited to participate, the majority of those who volunteered to participate in the research were black. While these participants' experiences were in themselves extremely valuable in this study, the contrast between the experiences of the black and white participants added and additional perspective.

Using Archer's (2004) theory of social realism (to be discussed further in Chapter 2), I examined the structural, cultural and agential influences impacting on student success or failure. While these enablements and constraints may be similar to those experienced by students within other departments and at other universities, my focus has been on accounting students at Rhodes University and whether there are structural and cultural enablements and constraints that impose unnecessary, and for some students, insurmountable obstacles in their attempts to achieve academic success.

1.8 Research question

1.8.1 Main question

The main question which this study answered is:

What enabling and constraining structural and cultural conditions are experienced by South African students as they endeavour to meet the academic requirements of the four year professional accounting programme at Rhodes University and how do individuals use their agency to navigate these?

1.8.2 Sub questions

- What structural and cultural conditions enable or constrain students' learning during their engagement with the professional accounting programme?

- How do students experience structural and cultural conditions in the Department of Accounting and the discipline of accounting as they engage with the professional accounting programme?
- What events generate the students' experiences of enablement or constraint?
- What are the causal mechanisms at the level of the real, which give rise to these events?
- Do these conditions enable or constrain differently for the different participants and potentially for some groups of students more so than for others and if so, how?

Through answering these questions, I was able to answer the final question of:

- Are there structural or cultural mechanisms which could be introduced to assist more students in overcoming these constraints?

The answers to these questions will add to the existing body of knowledge around constraints experienced by students in relation to their learning in higher education in general, but in particular within this institution and within the discipline of accounting. No social realist research currently exists which investigates enabling and constraining conditions encountered by Accounting students at Rhodes University, nor, to the best of my knowledge, by Accounting students in general, either within South Africa, or internationally.

Initially I had contemplated determining whether academics within this department were aware of the degree to which their students struggled, and for this reason elected to run focus groups. It was during these focus groups that there was a strong emphasis, by participants, on what SAICA required the department to do. I therefore decided to interview representatives from SAICA as well as a couple of academics from a number of other SAICA-accredited institutions, to see how, and it what way, Rhodes University was different to other institutions. Due to the limited number and scope of interviews held, this cannot be deemed to be a comparative study. These were interviews were conducted simply to provide a sense of how this institution was similar to or different from other institutions.

For me there was a strong social justice imperative in undertaking this study. Students were being registered for courses where they had a low chance of succeeding. This needed to be investigated, understood and remedied. These skewed pass rates were also reinforcing the privilege of one group of students, and the disadvantages experienced by another group of students. This cycle had to be halted.

Before undertaking this research, I needed to be aware of other research into Accounting education which could assist me in answering my research questions.

1.9 Research into Accounting Education

As Case (2013) suggests with the professional Engineering programme, the Accounting pipeline 'is a very leaky one', with many students not making it to the end, and this has long been my concern. This led to prior investigations into the field of Accounting Education, focussed on my own involvement in the first year programme. The research problem was investigating the significantly different pass rates between first time accounting students and those who had taken accountancy at school. This research revealed how the hierarchical structure of knowledge in introductory accounting has particular implications for teaching and learning within the discipline (Myers, 2016, 2014). This also explained why students who exhibited an incongruent approach to required learning activities were not likely to be successful in the discipline (Myers, 2017).

As a result of interventions[15] which were introduced as a result of this earlier research, the pass rate in the first semester introductory accounting course improved and there is now a less significant difference between the pass rates for students regardless of prior experience and regardless of race.

Mkhize (2015) showed that the postgraduate DipAcc year also had a hierarchical knowledge structure, and that it had a focus on the knowledge which needed to be acquired and not on disposition or characteristics of the knower, being the student or the lecturer.

Research into Accounting Education has historically had a focus on quantitative research, looking mainly at predictors for success. For example; the impact of studying Accountancy at school on first year Accounting results (Rowlands, 1988), the relationship between Accounting 101 and Accounting 3 results (Mazwi and Stack, n.d.). Other research looked at predicting success in Accounting 1 based on aspects like Grade 12 marks and having Accountancy as a subject at that level. Research has also looked at home language and lecture attendance (Baard, Steenkamp, Frick and Kidd , 2010). Steenkamp (2012) identified study behaviours that impact on the success of students in the CTA year, and Papageorgiou and Halabi investigated the impact of age, gender, aptitude, prior accounting knowledge and mathematical background on performance in the three year BCompt degree from a distance-education institution (2014). Papageorgiou and Callaghan analysed the impact of personality differences in accounting students when adjusting to university (2018). This research all has to do, primarily, with what Maton called the students' 'relations *to*

[15] As a result of this study, workshops are now held for first year students during the first week of the academic year; discussions take place during lectures around the requirements of the discipline; discussions take place around specific learning problems which may be experienced; a weekly 'assignment workshop' is offered to assist students in working through their weekly assignments.

knowledge' (2007, p. 87); how an individual's identity - in terms of age, race, gender, prior experience - shapes knowledge in a discipline.

Research by Mashishi and Rabin (2000), a quantitative study, concluded that fourth year students in the study had a surface approach to learning; they did not pre-read for lectures, they did not approach tutorials in a useful manner, and did not take the time to consolidate their learnings after lecturers. Mashishi and Rabin suggested that teaching practices may reinforce this approach and that reviewing these practices could lead to a change in approach on the part of students.

There is currently very little qualitative research into Accounting Education in South Africa, apart from the work by Myers (2017, 2016, 2014) and Mkhize (2015) which has already been mentioned. Work is currently taking place into how the mindset of students impacts on their success (Aucock, Merino and Wilmot, 2017). Internationally, Lucas examined the differences in how students and lecturers understood 'learning accounting' and 'teaching accounting' (1998).

The work by Lucas; Myers; Mkhize; Mashishi and Rabin; and Aucock *et al* primarily has to do with what Maton calls students' 'relations *within* knowledge' (2007, p. 87). This refers to how knowledge in turn 'specializes identity, consciousness and relations'.

Internationally there has been a significant amount of research into Accounting students' approaches to learning. This research suggests that accounting students, particularly at the introductory level, tend to have a surface approach to learning. International research into Accounting Education has been more extensive with a large body of work looking at approaches to learning, much relating specifically to the first, introductory year (Au and Entwistle, 1999; Duff, 2004; Leveson, 2004; Lucas and Mladenovic, 2004); Teixeira and Gomes (2017) used qualitative research to better understand Accounting student learning profiles, which includes approaches to learning, while there has also been some interest in cooperative learning (Healy, Doran and McCutcheon, 2018; Opdecam and Everaert, 2018).

This study was undertaken by me as a lecturer in the Department of Accounting at Rhodes University. As a researcher, I am aware that I approached this study with my own set of biases and my own view of the world, based on my lived experiences. This is my positionality as a researcher, which needs to be fully articulated.

1.10 Positionality

Including this section on myself as a participant in my study initially felt a little self-serving. However, who I am and the experiences I have had, both inside and outside this department and

this institution, have shaped who I was as a researcher undertaking this project. My aim in sharing this personal journey therefore is not to produce texts from which my 'self has been sanitised' ((Okely and Callaway, 1992, p. 5) in Fine, Weis, Weseen and Wong, 2008)), but to position the research. Equally, I found it useful to place this at the beginning of the dissertation, where it forms part of the backdrop for my explanation of the student experiences which follow, but it does not detract from the experiences of the participants who shared their stories.

As a white woman, I have lived a privileged life. My parents were both Rhodes University graduates as were both of my sisters, and my sisters and I attended well-resourced government schools. English is my home language and my mother-tongue[16] and in addition, my mother was an English teacher. Being able to communicate easily and effectively in English resulted in me finding employment easily after leaving school. As a result of my education and subsequent employment at Rhodes University, both my children were born into a home of privilege and have obtained postgraduate degrees at Rhodes. As a result of these qualifications they too are both employed in 'good' positions. My life has on the whole been a good life, although I have also faced my own challenges.

I have worked at Rhodes University since 1996; firstly in various temporary capacities as I was privileged enough to be able to choose to be a stay-at-home mother while my children were young. I was first employed in a permanent capacity in 1993 and in fact as I was writing up this thesis I attended a ceremony to receive a 25 year Long-Service Award from the institution. Rhodes University has therefore been a comfortable and familiar home for my family, for me and for my children for an extended period of time.

I have not always been in academia though. I was initially employed as a mornings-only secretary, with just a matric (Grade 12) certificate and with a certificate course in Accounting. While employed at the Centre for Social Development, I enrolled for a BCom undergraduate degree through the University of South Africa (UNISA), not quite sure what this would entail. In speaking to a friend about this amorphous hurdle that lay before me, I mentioned that I was not sure how I was going to navigate this. His sage advice to me was: keep your eyes on what lies ahead and put one foot in front of the other. This is what I did.

Having completed this undergraduate degree with Financial Accounting as a major, in 2006 a chance encounter led to an old friend asking me whether I would be interested in applying for a

[16] I have differentiated between home language and mother tongue. Mother tongue would be what an individual was born into, while their home language may have become something else. This could have happened through marriage or some other change in circumstances, or through personal choice.

position of Junior Lecturer in the Department of Accounting. At that time I had been the Financial Administrator within the Student Funding Office at Rhodes for a couple of years, and I had been contemplating what my new challenge would be, as the office had been computerised, systems had been established and it was running efficiently and effectively. I was indeed interested.

I was successful in my application for this lecturing position and in 2007 I entered a totally different world. From having been in a position of counting academic credits and determining students' academic futures through their funding, I was now the person who was, to a certain degree, responsible for students obtaining those credits. I also unwittingly entered what I perceived to be a department of Insiders and Outsiders. Within the department, there were Postgraduate lecturers, and Undergraduate lecturers. There were Chartered Accountants (CAs) and non-CAs. The postgraduate lecturers were all white, male, CAs; the third year lecturers were all white, three males and one female, two CAs and two non-CAs. The second year lecturer was a black female (non-CA) and the two first year lecturers were both white, one male and one female and neither were CAs.

It is perhaps also relevant to add that all but one of these academic members of staff had English as a home language (one lecturer had English as a home language, but an African mother tongue) and one lecturer's home language was Afrikaans.

Additionally, at the postgraduate level, the lecturers were one full Professor and three Associate Professors; at third year level there was one Associate Professor, and two Senior Lecturers, the second year lecturer was also a Senior Lecturer. All other lecturers had been appointed either at Lecturer, Junior Lecturer or Teaching Assistant level. In terms of language, we were a fairly homogenous group, but otherwise the power and control, experience, seniority, lay within the group of four Postgraduate lecturers and the Head of Department. The postgraduate lecturers were also the 'subject leaders', one for each of the department's internal subjects of Financial Accounting, Management Accounting, Auditing and Taxation.

As a newly appointed Accounting 1, Junior Lecturer, I had no understanding of what was required of me as a lecturer, I was simply given the textbook that I would be using to lecture from. In addition, I had not realised that when I obtained my Financial Accounting III credit, it was before the change from the (then) Balance Sheet being displayed as 'Equity, represented by Assets less Liabilities' to the new format reflecting the Accounting Equation, that is 'Assets equals Equity plus Liabilities'. I had also not realised that obtaining a good pass mark in a subject

did not necessarily adequately prepare a lecturer for teaching in the subject, especially when that pass had been obtained a number of years earlier.

My introduction to lecturing was therefore a baptism of fire. I felt I was often only half a step ahead of my students. Given the large class sizes of up to 700 in one year (split into two lectures of around 350 each – assuming every student was present), I struggled to manage a class of that size. There was also the small matter of needing to brush up on those percentage points which had escaped me during my own journey through my undergraduate degree.

Feeling more than a little at sea, at the beginning of 2007 I registered for both an Assessor's Course at Rhodes University (a prerequisite for tenure) and for a BCom Honours (Financial Accounting) degree through UNISA, so that I would feel a little more than that half step ahead of my students. The Assessor's Course was one module of the Post Graduate Diploma in Higher Education (PGDHE), which ran over two years. Having particularly enjoyed the Assessor's Course, I made the providential decision to continue into the PGDHE, to get the full benefit of learning about teaching and learning in higher education.

I completed the PGDHE at the end of 2008 and it was in this course that I learnt – amongst many other things - that student feedback was not only a 'nice-to-have', but it was an essential part of uncovering students' experiences of your teaching. Hearing the student voice, and not simply through Likert Scale questionnaires, opened up a whole range of opportunities for students to share their thoughts, concerns, dreams and ideas with me. I found feedback from students to be not only a useful tool, but also a critical resource, to which I as a teacher started paying serious attention.

From the beginning of 2009 I was also appointed a House Warden[17] at a university residence. Prior to lecturing I had, through informal conversations, understood that students 'took chances' and did as little work as possible while partying as much as possible. Again through informal social conversations with friends and colleagues, my understanding was that 90% of the student population partied hard and regularly, and this was the cause of poor marks, while the remaining 10% were hardworking and diligent students. As a warden, I discovered that the reverse was true, 10% of my students enjoyed regular partying, while 90% were actually working hard and trying to understand what was required from them to be successful in their various subjects.

[17] A House Warden at Rhodes University is an individual who manages a group of between 50 and 100 students living in a university 'residence', ensuring that the residence is a place conducive to learning, that the required levels of discipline are maintained and that maintenance issues are attended to.

Having seen from being in the residence system just how hard students were working, and having heard my first year Accounting students' voices clamouring for guidance and attention through the course feedback, particularly those who had not matriculated with Accountancy as a subject, led me to registering for a Master in Education. This study had a focus on the structure of knowledge in Accounting, and how students constructed knowledge in the discipline. This space provided me with my own '*raison d'etre*'. The scholarship of teaching and learning opened up a new world to me. Conducting in-depth interviews with research participants for the master's study, allowed me to engage in deeper discussions with research participants and allowed me to hear first-hand from participants about their struggles and victories and about their journeys through higher education.

Completing the PGDHE and the MEd opened up significant opportunities for me. I had the opportunity to write journal articles about my research, which allowed me to go to conferences to present these findings. I was also starting to develop confidence in my own strengths within the department, in spite of not being a CA and not teaching on the postgraduate programme and not being male. Given that I taught in a Department of Accounting, my PGDHE and MEd qualifications were often not regarded as useful by some colleagues, who felt that the focus needed to remain on technical competencies. This meant that my academic qualifications were higher than some of my colleagues, although in a different discipline.

These qualifications gave me permission to feel that I was different. I only wanted to teach on the first year Accounting programme. Through my research I understood my students' struggles in great detail. I also had the patience to explain problematic threshold concepts to them again and again, in different ways, until they understood. I also understood the importance of proceeding through the early weeks at a measured pace while students gained the understanding necessary. Accounting 1 was my home and I was very comfortable there. The jockeying for position and being 'allowed' to teach at a 'higher' level, simply never appealed to me.

In this long explanation of my own journey through the Department of Accounting, as a now Senior Lecturer, but still non-CA, who still teaches at first year level, lies the understanding of why this study was undertaken. Amongst the many students I taught, who lived in my residence, who I trained and guided through the various tutor training workshops, I became aware of some students also feeling like outsiders. While they were in the department, and at the university, they did not feel they truly belonged within the White, English, male-dominated system which still existed. While the overall demographics of the institution may have changed significantly, the old ways were seemingly inflexible when it came to allowing new, darker-skinned, African-language

speaking, enthusiastic and hopeful students to become their best person, to achieve their potential and very often simply just to succeed in this august institution.

In this chapter I have provided a context for this study. I have provided some detail for the South African context in which we live, in which we have been educated and in which the identified problems occur. I have also provided an overview of the university and the department in which this study was conducted, and I have provided an introduction to myself. I have attempted to position myself as the researcher, but also to explain why it was that I was led to conduct this study.

I now move on to explaining the outline of the rest of this dissertation.

1.11 Outline of this dissertation

In Chapter 2, I discuss the theories which informed this study and which helped me make sense of what emerged from the data. The study is grounded in a critical and social realist ontology with social realism also providing the primary epistemological or theoretical lenses through which the data could be understood. This will be supported by Bernstein's Pedagogic Device and Maton's Legitimation Code Theory. This is also where the New Literacies Theories which explain epistemic access to the discipline, will be discussed. How the study was designed and carried out, how interviews were conducted, and how the data was stored and analysed, are discussed in Chapter 3. These three chapters provide the introduction to the context, the theory and to the study itself.

In Chapters 4 to 8, I move on to analysing what emerged during the interviews. Chapter 4 looks at the difficulties students faced in terms of the financial constraints of coming to and being at university. These constraints go beyond paying the initial admission fees, but extend to issues of choosing where to stay and what to eat, what books and clothes could be purchased and what jobs needed to be accepted which would provide the additional money required, but which themselves come at a cost of lost study time for the student. Financial constraints also extended to the pressures experienced by families having to make these payments to the university. Chapter 5 looks at the problems students experienced in talking, reading, writing and learning in a language other than their home language. I am mindful here of not wanting this to devolve into a discourse of 'disadvantaged students', but 'the language problem' will initially be viewed through students' comments and how language impacted on their ability to learn and to demonstrate what they had learnt. It then moves into academic literacies.

Chapter 6 looks at the Department of Accounting itself and what helped and hindered students in their engagement with the discipline, with the academics within the department and with the planned Teaching and Learning Activities (TLAs). It seems that as students needed to make a choice to engage with the TLAs which the department offers, participants were aware of what was useful, but also aware of what did not help, or in fact what actually hindered them in their goals of becoming chartered accountants. It is here that students spoke about the lengths that lecturers went to, to assist them, but they also spoke about experiences which left them troubled and which actively hindered them and their progress.

Chapter 7 looks at the issues of transformation within the institution. Firstly I look at students' experiences of the protests which took place on campus during 2015, 2016 and 2017 and how these impacted on students and their ability to study. I next move on to how the Ncedana mentoring programme, which previously operated at the university, assisted students in becoming part of the university's community of practice, how it guided students in acquiring practises and ways of being congruent with success in the institution, and with the social networking which is valuable for students in making their way through the institution.

In Chapter 8 I discuss and synthesise the findings emerging from this study as well as limitations of the study, I then summarise these findings and will move on to suggesting ways in which the department could assist students in acquiring the academic literacies and practices which are valued in this discipline. There is an urgent need for academics in the department to consciously move away from the 'deficit' model of understanding students; that is viewing them as autonomous learners, arriving at this institution fully equipped to deal with the academic challenges which they will face on a daily basis – or conversely as lacking in these skills. Instead we need to be working towards providing students with every opportunity to understand what is required to be successful in this discipline and bridging the gap between where they are and where they need to be.

1.12 Summary

This introduction has demonstrated how many individuals in this country, despite the advent of democracy in 1994, are born into significant poverty; and how this serves to frame, although it does not dictate, their life chances. Circumstances of birth, lead to school opportunities, lead to university and therefore work opportunities. For many students who manage to gain access to a higher education institution, this does not provide any degree of confidence in them achieving academic success. As 'school-based learning practices do not necessarily provide an induction

into academic-learning practices and academic knowledge construction practices' (Boughey, 2009, p. 3), it becomes the responsibility of university departments to make these academic literacies and practices visible, at every level within the discipline, and in ways that welcome these new initiates into what Lave and Wenger call 'the community of practice' (1991).

In the next chapter I discuss the theories which have informed the research methodology and have shaped the analysis of the data generated from this study. These are the meta-theories of critical realism and social realism. Within critical realism, the realms of the real, actual and empirical, supported by social realism's domains of structure, culture and agency explain my view of the world and how I believe we exist in the world. These theoretical underlabourers are assisted by the substantive theories of in particular the agential aspects of social realism; the theories around academic literacies and identity which provide students with epistemic access to a discipline. I also use Bernstein's concept of the Pedagogic Device to understand why students struggle with accounting in particular, as well as some of the dimensions of Legitimation Code Theory to understand struggles experienced by students in the teaching and learning environment.

Chapter 2 - Theoretical Framework

'Language is another thing that programmes you' (research participant)

2.1 Introduction

The following comments from Scott (2009, p. 17) articulate the concerns I had which led to this study. While he was referring to first year students, I believe the words apply to all students:

> *'The traditional image of the … university is one of exciting intellectual and personal discoveries, independence in thought and behaviour, widening horizons, and growth in confidence. This is close to reality for some students, but for many others – in fact, perhaps the majority in South Africa – the experience is marred by failure, loss of confidence and perhaps disillusionment.'*

In this study I have attempted to better understand why it was that the students within the four year professional accounting programme at Rhodes University benefitted unequally from the seemingly equally available learning opportunities, with some students being successful academically, while others struggled to achieve success in the various years. What was it that permitted some students to fully access all of these opportunities, while for other students these opportunities were less accessible?

Making sense of this troubling reality of unequal access to resources within our discipline-specific environment, led me to choosing social realism (Archer, 2007a, 2005, 2004, 2003, 1996, 1995; Donati and Archer, 2015; Wiley, 2010) as the meta-theory to identify, analyse and understand the enablements and constraints experienced by students. These experiences would have resulted from the events planned as a result of generative mechanisms, which emerge from structural properties at the level of the real, all of which exist within this social environment. Social realism additionally allows a researcher to examine the structural and cultural conditions which pre-exist in our social worlds and the human agency which is used to navigate the enablements and constraints which emerge from generative mechanisms triggered within these domains.

Social realism is situated firmly in a critical realist ontology which describes my own world view; that we exist in a world where our knowledge of the nature of the world is 'stratified, differentiated, structured and changing … and our knowledge of this world is fallible' (Danermark, Ekstrom, Jacobsen and Karlsson, 2002, p. 12). Critical and social realism have been used as the meta-theories, or underlabourers, for this study.

When conducting research it is important for a researcher to make her / his ontology known, to permit readers certain expectations, and equally to ensure that other expectations are not raised, as the researcher's world view will inform how the research is analysed and interpreted. Explaining the meta-theory used in this study has provided me with a framework within which to work, it has assisted me in structuring this study and has also identified areas which I may otherwise have overlooked.

2.2 Critical Realism

Roy Bhaskar developed a depth ontology which has come to be known as critical realism (2011, 2008). This theoretical underlabourer explains my ontology, how I see the world, and has assisted me in this study, as I have attempted to 'illuminate and inform' what could be described as 'projects of human self-emancipation' (Bhaskar, 2011).

The term Critical Realism evolved from Critical Naturalism, which was an ontology used to describe phenomena in the human sciences and Transcendental Realism which was a general philosophy of science (Danermark *et al.*, 2002). These two philosophies were combined into one ontology, Critical Realism, which is used to understand and explain objects of study in both the natural sciences and the social sciences. Danermark *et al*., (2002, p. 201) suggest that critical realism is termed Critical as it:

- critiques the flat ontology of recognising only what can be seen at the empirical level;
- is critical of conflating mechanisms which emerge at the structural level and the agential experience of these mechanisms in the form of enablements or constraints;
- is critical of a 'universalist claims to truth' when trying to understand research about the human sciences;
- is a criticism of social causes which result in the social phenomena of oppression, repression and suppression; and finally
- is a critical reflection on everyday practices to reveal underlying social habits and ways of being.

I will return to these points in the concluding chapter. In the interim, I therefore needed to take care not just to see individuals' experiences, but to examine what lay behind these; to not conflate experiences and the causes of these experiences and also to not accept a 'one size fits all' approach to theorising. Particularly relevant to this study are the last two points, to be critical of causes resulting in oppression, repression and suppression, and finally to examine everyday

practices to reveal habits and practices and ways of being, which could result in these repressions, oppressions and suppressions.

Realism on the other hand comes from an understanding that reality is differentiated, stratified, structured and changing, and that our knowledge of reality is fallible (Danermark *et al*., 2002). Each of these characteristics will also be discussed in a little more detail below.

'[R]eality is *differentiated*: it consists of objects with qualitatively different powers and mechanisms', which are not always observable (Danermark *et al*., 2002, p. 21). The *stratified* nature of reality speaks of the hierarchical organising principles and how mechanisms allow emergent properties and powers to create new strata which cannot be reduced to the underlying strata (Danermark *et al*., 2002, p. 60). According to Bhaskar (2008) these are the three stratified levels of the real, the actual and the empirical:

- The real is where structures and their generative mechanisms exist, whether we are aware of these or not.
- The actual is the level at which an event would take place as a result of these generative mechanisms, whether we are aware of this event or not.
- The empirical is where an individual's experience of the event as an enablement or constraint will be seen.

Regarding the *structured* nature of reality, Danermark *et al* refer to '[s]ocieties being structures of social relations' (2002, p. 26). As a result of the generative mechanisms from structures within the level of real and the interaction between the three domains of structure, culture and agency, reality is always changing. As a result of these changes, and as a result of the huge volume of information always available to us, our knowledge of reality is fallible and changing.

In this study, for instance, regarding the financial constraints which affected so many participants, students spoke about their delight, frustration, disappointment (empirical level – the participants' experiences) on receiving a letter advising that they had or had not received funding (actual level - the event which took place), as a result of an investment by a large corporation (real level – the structures which exist) wanting to be seen to be socially aware and increasing their Corporate Involvement by funding students in Higher Education (a generative mechanism – creating an enablement or a constraint).

Using the same example, from a Social Realist perspective, an organisation has funds available (a social Structure with resources to distribute), which as a result of the aims of the organisation

(Culture) they make available in the form of bursaries, which individuals have the option of accepting or rejecting through their individual agency. As a result of this engagement, future iterations of the bursary scheme may be altered for future recipients.

Critical realism therefore permits a researcher to examine the social structures which together with their generative mechanisms, create events which either help or hinder individuals in meeting their goals in life. As a researcher, I started with the experiences of individuals which in turn reveal the events behind the experience. These in turn allowed me to uncover the social and cultural structures which created these events. In this process, I have tried to determine the agency which individuals used to avoid or overcome hurdles, and to accept or reject occurrences which would serve to assist them.

My aim in this study therefore was to hear from participants what their experiences were in their journeys to and on entering this university and in engaging with the department. These experiences would have been based on events which would have occurred as a result of emergences from the social and cultural structures which exist at the level of the real. The existing social structure, which has been altered over the years as a result of the impact of cultural and agential influences and interactions, would direct our teaching and administrative processes at this institution, would direct the provision of funding for financially needy students, would direct the provision of good schooling for all children, and would direct the alleviation of poverty which is still so evident in our country. All of these contribute to a greater or lesser degree to the individual journey of every student applying to attend this university and to study towards this particular professional qualification.

Emerging from each of these social structures would be causal powers which could result in the creation of either an enablement or a constraint which could help or hinder a student in reaching his or her academic goals. In using, or electing not to use, their various agential powers to mediate these emergences, students would be helped or hindered in reaching their goal of becoming chartered accountants in different ways.

In attempting to understand and explain the interview data which was obtained for this study, social realism has been used as both an underlabourer, a meta theory which frames the research, but also as an explanatory methodology; the theory which is used to explain and understand not only the phenomena observed but also the causal mechanisms which trigger these phenomena.

2.3 Social Realism as an ontology

Social realism serves as both a meta- and substantive theory to analyse and interpret the various social phenomena which were observed and uncovered during this study, and which influenced students' decisions in navigating the enablements and constraints which they encountered. I will first discuss social realism from an ontological perspective, and then move into its epistemological function in this study.

Margaret Archer's social realist theory (2004, 2003, 1996, 1995) suggests that our way of being in the world can be explained by examining the three domains of Structure, Culture and Agency and the interplay between them. Each of these domains has its own properties and causal powers which are irreducible to any other (Archer, 2003, p. 2). These are only activated, in the form of enablements or constraints, when they encounter the reflexive agential powers or personal emergent properties, of individuals or agents pursuing their personal projects - their life goals (Archer, 1995, p. 14).

Social realism is firmly situated in critical realism. It is a depth ontology, which means it consists of the three levels of real, actual and empirical. There are the parts, in the form of structure and culture, existing at the level of the real, which result in events which are experienced as enablements or constraints by people who choose to accept, reject or avoid these using their agency. Social realism therefore also describes a reality which is differentiated, stratified, structured and changing. While critical and social realism inform my understanding of how the world functions, additional tools are required to be able to provide greater insight into the detail of what emerged in the interviews. Using social realism as a substantive theory provides the tools required for a finer analysis of these experiences.

This research project aimed to identify the constraints and enablements experienced by the participants, and the structural and cultural emergent properties which created these experiences, and how the research participants negotiated these constraints and enablements, using their personal emergent powers. While it is necessary to identify the structural and cultural properties, it is important to note these will only help or hinder these students in realising their projects IF they 'have a relationship with', that is if they impact on the students' personal projects, as structural and cultural causal powers are only activated through interaction with the agent's emergent powers.

Structural and cultural properties may exhibit their causal or generative powers in the form of enablements or constraints if they stand between or aid an agent in pursuit of a particular 'project'. According to Archer (2003, 1996) Structural Emergent Powers (SEPs) and Cultural

Emergent Powers (CEPs) have the following qualities in common regarding how they impact on people in society:

- They are temporally prior to agential mediatory influences - they exist before impacting on an agent's quest to realise a project;
- They exhibit causal efficacy – they have the emergent power to impact on agential endeavours in the form of enablements and constraints and
- They are relatively autonomous – they exist independently and are irreducible to each other.

While structure and culture are temporally prior to social or Socio-Cultural interaction in a context, and they are likely to exist after the person no longer does, this could potentially be in an altered form (Case, 2013) as a result of the mediatory agential causal powers. Structural and cultural properties and powers may exist even though an agent is not aware of their existence as an agent's knowledge of properties and their powers, is fallible. All of these characteristics are consistent with a depth ontology like critical realism.

The domains of structure, culture and agency are deeply intertwined and to allow accurate and useful theoretical analysis, a critical aspect of social realism is to artificially separate and examine the properties and powers of both structural and cultural domains, the properties and powers of the agents who are attempting to realise their projects and the interplay between these domains. This artificial separation and analysis is the realm of analytical dualism.

2.3.1 Analytical Dualism and the fallacy of conflation

One of the fundamental analytical strategies within social realism is analytical dualism (Archer, 1995, p. 66). Analytical dualism dictates that the three social domains of structure, culture and agency be identified and artificially separated, so that the properties and causal powers - and the interplay between the various causal powers – can be exposed.

Figures 2, 3 and 4 which follow, depict the three domains of structure, culture and agency and the interplay between the three as an inverted triangle. This is done to assist with the visualisation of upwards, downwards and central conflation. As is required for analytical dualism and the identification of what exists within these three domains, the effect of morphogenesis is initially ignored. The impact of morphogenesis and morphostasis will be discussed in section 2.4.2.

Figure 2, depicts analytical dualism, where the three domains of structure, culture and agency are separated so that they can be identified and the interplay between them made visible.

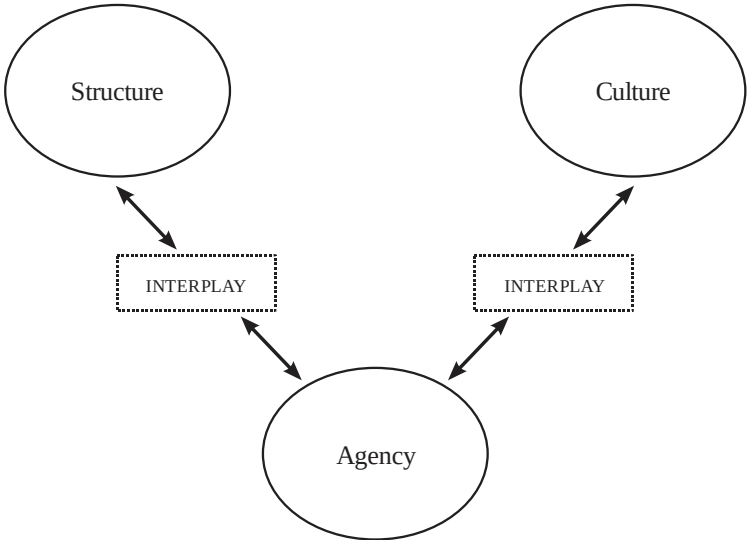


Figure 2 Analytical dualism (based on Archer, 2004).

In her writings, Archer (2007a, 2004, 2003, 1996, 1995) spends significant time and effort discussing the need for analytical dualism and avoiding the 'fallacy of conflation' (Archer, 1996, p. xiv), be this upwards, downwards or central conflation. Conflation refers to a situation in which one aspect of the different systems are privileged in the process of analysing research data, be this the parts (structure and culture) or the people (agents) or the interplay between these domains. These three different types of conflation are illustrated in the figures which follow.

In upwards conflation the power of action vests in the people. This is what Archer calls Modernity's Man, where power rests in the people and the impact of structure and culture on the individual is ignored or minimised (Archer, 2004). Here the agent is the puppet master, controlling the world in which they exist.

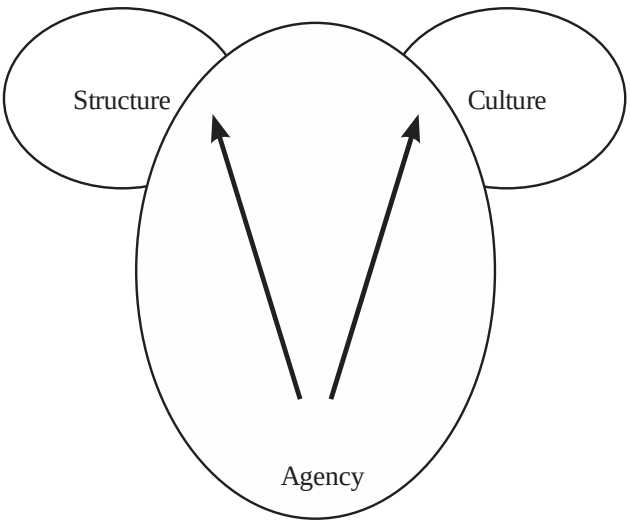


Figure 3 Upwards Conflation, emphasis on individual Agency while the power of Structure and Culture are minimised (based on Archer, 2004).

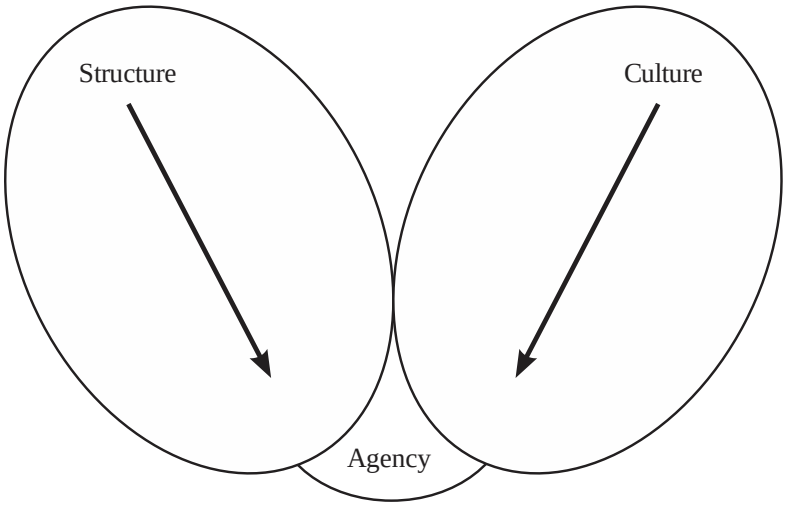


Figure 4 Downwards Conflation, The impact of Structure and Culture are magnified, while Agency is minimised (based on Archer, 2004).

In downwards conflation the power of action vests in the parts, in structure and culture. This is Society's Being, where the people are stripped of their agential power and the ability to make decisions about issues which impact on their lives (Archer, 2004). In this example, the agent is simply a puppet on a string, unable to act or react, without direction from above.

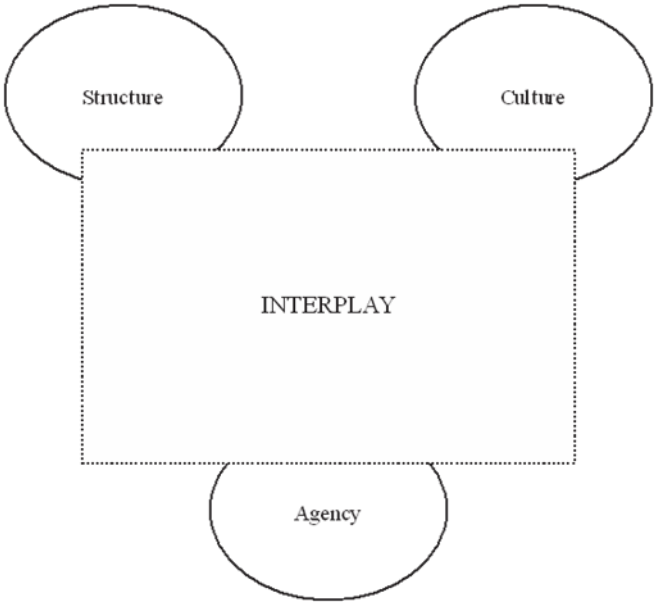


Figure 5 Central conflation, where the interplay between the domains is emphasised but the domains are incidental (based on Archer, 2004).

The third variation is central conflation, where the power of the parts and the people are seen to be elided and analytically inseparable. The properties and causal powers of structure, culture and agency are seen as one instead of recognising the properties and causal powers of each of the domains. In this instance the puppet show exists on its own, without recognising impact of the parts and the people, the puppets and the puppet master, and their respective powers, which brought the show into existence. An example of this would be knowing that a lecture takes place

without understanding the varying effects of the distribution of resources which underpins this event, the culture which frames it and the lecturer who delivers it.

Before continuing with unravelling this theory, it is first important to have a common understanding of the terms being used. Archer speaks about the social realm consisting of the parts and the people; structure and culture being the 'parts', and agency or the agents being the 'people'. I will first discuss structure and some of the structural constraints and enablements which participants had to confront during their respective journeys, and then I will then discuss culture and some of the cultural enablements and constraints which students raised. These are the 'parts'. In the section on agency, which deals with the 'people' and how they reacted to these enablements and constraints, I will discuss how social realism was used as a substantive theory.

2.3.2 Structure

According to Case, the structural system consists of the 'different roles in society and the institutions that sustain them' (2013, p. 31), while Kotta sees it as 'systems of human relations among social positions' (2011, p. 20). Social structure provides the context in which social interactions take place. It refers to the 'differential distribution of material resources in society' including 'other demographic markers which condition life chances' (Case, 2013, p. 31); this includes race (which is particularly relevant in South Africa given our racially divided history) as well as class and gender. Structural properties can be 'distributional, positional, organizational or institutional' (Archer, 2003, p. 135) and these can exhibit a '*primary dependence upon material resources*, both physical and human' (Archer, 1995, p. 175) (emphasis in original).

These social structures could be institutional, professional or disciplinary distributions of resources; this could refer to the positions held and roles played by staff within Rhodes University administrative offices, SAICA and the Department of Accounting at Rhodes University. These structures would include the race, gender, class and language spoken by the people who occupy these roles and positions. Some of these have already been addressed, in particular the troubling issue of poverty, race and class within this country.

a. Finances

According to the above definition, social structure refers to the differential distribution of material resources. One of the most obvious of these would be the differential privileging of individuals based on financial resources. This forms the first of the chapters in which I examine the data which emerged from the interview process.

At the time of the participants in this study entering Rhodes University, first time students applying to come to the institution needed to pay a deposit of R1 800 to accept the offer of a place at the university. At the beginning of the academic year a Minimum Initial Payment (MIP)[18] needed to be paid by a certain date around mid-January to secure the student's place – especially their place in residence. This MIP was 10% of the full annual charge for tuition and, if relevant, residence. This amount varied from student to student as it was dependent on whether financial aid had been awarded, whether a bursary would be covering part of the fees, or whether the student was responsible for 100% of the fees. Full tuition fees for a BCom or DipAcc year were around R44,000 and residence fees were around R53,000. This excludes books, photocopying and other stationery costs, as well as any allowance which students may receive from their parents or guardians. In 2017, a year at university studying a BCom, paying full fees and living in residence, was likely to cost around R120,000, before provision for a personal allowance.

For those who did not have financial aid, this would mean a payment of just less than R12,000 per month over ten months. Students who received funding from the National Student Financial Aid Scheme (NSFAS) would need to pay an 'own contribution' which would be determined by the Student Funding Office. At this stage funding was only available to students whose family earned a total of less than R120,000 per annum, pre deductions.

Where financial constraints differ from other constraints, is that while they can be overwhelming, this stress can be relieved almost instantaneously, on receipt of either funding from NSFAS, on receipt of a bursary or a scholarship, or on receipt of a bank loan. Although, as the interview data will show, a bank loan only defers the payments which are required.

What the university still had control over, at the time the research for this study was undertaken, was managing student financial aid. At that time, applications were managed by the Student Funding Office at the university. This has now changed and applications are now made directly to the National Student Financial Aid Scheme (NSFAS). The comments in this study regarding financial aid, refer to the period where the applications were dealt with at Rhodes University, unless stated to the contrary.

This was a brief introduction to one of the biggest hurdles faced by students coming to this university. While participants in this study had already overcome this first hurdle and were

[18] This is now referred to as an Initial Fee.

registered students at the university, there are doubtless many other applicants who were not able to navigate this hurdle.

Having provided this brief introduction to the structural issue of finances, I now move on to the next structural element which created enablements and constraints for the participants in this study, and that is language. Most students in the Department of Accounting have a home language which is not English, yet English is the language of teaching and learning at this institution.

In the introductory chapter I discussed at length the unequal schooling system which exists in South Africa and how this in turn shapes a young child's life chances. I have also looked at how the pass rates for particularly black students in our South African higher education system have been particularly low.

Many of the constraints which were raised by participants in this study had to do with language and communication. Some participants felt they were unable to understand the work being taught, or respond appropriately to questions in the language of teaching at this institution which is English. This topic, which falls within the domain of structure, needs to be better understood.

b. English as an official South African language

The eleven official South African languages are (in alphabetical order) Afrikaans, English, Ndebele, Northern Sotho, Southern Sotho, Swati, Tsonga, Tswana, Venda, Xhosa and Zulu. Xhosa is the mother tongue of most people who live in the Eastern Cape (79% according to Stats SA (2012), which is where Rhodes University is situated.

According to Wright (2014, p. n.p.), English in South Africa is used:

> *'in the central economy, in government, and for national and international communication as a language of wider communication. It carries the burden of scientific and technical communication as an aspect of globalised discourse. English has accrued high social status as a marker of modernity, class affiliation, and urban sophistication for many Africans earning their living in South Africa's central economy.'*

English, which is the first language of 9.6% of the citizens of South Africa, is also the language of teaching and learning at Rhodes University. It is the language of business and, according to Wright, it is a language of social status. Figure 6 depicts the distribution of the South African population, according to first language, as a percentage.

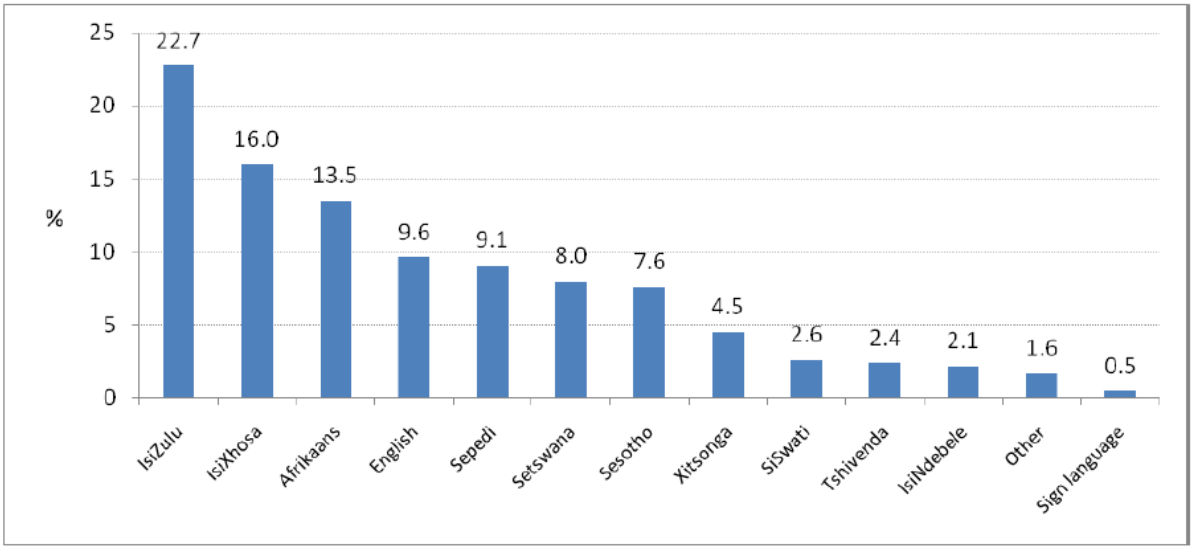


Figure 6 Distribution of the South African population by first language spoken (%) (Stats SA, 2012).

This figure shows that at 9.6% English is the fourth most common first language in South Africa, with isiZulu and isiXhosa being the home language of almost 40% of the population. English has not been a language of communication for many students from rural areas who register at this institution. The home language of the 2017 cohort of students at Rhodes University was an equal split between English and Xhosa, but within the Department of Accounting in the same year the ratio was closer to 10:7, Xhosa-speaking to English-speaking students.[19]

The language problem is, however, simply a distracting screen which covers and hides a multitude of other problems as described by Boughey (2002). From a critical realist perspective, the difficulties experienced by students when communicating in English is what occurs at the level of the empirical. The events which give rise to these experiences exist at the level of the actual; these are the lecture spaces, the tutorial[20] spaces, the residence spaces, even sometimes the social spaces. Where I as a researcher needed to be looking was at what created these events, what occurred at the level of the real. The generative mechanisms resulting in these student experiences and these events, is what my research has uncovered.

[19] In 2017 approximately 2100 Rhodes University students indicated that their home language was either English or Xhosa (Rhodes University, 2018). Within the Department of Accounting in the same year the numbers were 255:176, Xhosa to English. In this research, other home languages have been ignored. These statistics do not include a distinction between students' home language and their mother tongue.

[20] In this study, unless otherwise stated, a 'tutorial' refers to a study space with a group of around twenty students who are being 'tutored', by another student who is sometimes only one academic year above the group of students. In this space what was taught during lectures is practised and applied in tutorial exercises.

To assist in better understanding the difficulties which students experience with teaching and learning activities which are conducted in English, I first explore the various theories which relate to the use of language.

c. The 'problem of language'

In the early 1950s Basil Bernstein introduced the concepts of elaborated and restricted code (Bernstein, 1964) to describe how individuals use language to communicate. When using a restricted code orientation '[w]hat is said reflects the form of the social relation and its basis of shared assumptions … speakers … are dependent upon these shared assumptions'; however, when using an elaborated code orientation 'the speaker is forced to expand and elaborate his meanings, with the consequence that he chooses more carefully among syntactic and vocabulary options' (Bernstein, 1964, p. 63).

Critics of Bernstein felt that 'restricted' was a description of the individual, rather than a description of their use of language. As a result of this some researchers dismissed Bernstein's work on the basis of it having a 'deficit view' of the capabilities of individuals (Edwards, 2002; Jones, 2013). However, Bernstein and other researchers denied that this was his intention (Hasan, 2002; Hoadley and Muller, 2009; Sadovnik, 2001). From Edwards' (2002) perspective the support that Bernstein's work has enjoyed from deficit theorists endorses his claim that Bernstein's theories themselves were formulated from a deficit perspective. Jones speaks about the oppositional perspectives of many of the terms used by both Bernstein and Hasan for instance the very words 'elaborated'/'restricted', and comments 'there is no doubt as to which side of the forward slash it is better to be on' (2013, p. 164).

When first introducing the concepts, Bernstein explained that '[the codes] do not necessarily develop as a result of the speaker's innate intelligence. The level at which a speaker operates a particular code may well be a function of his native ability, but the orientation is entirely a matter of the sociological constraints acting upon the speaker (1964, p. 58). For proponents of Bernstein's theories, the deficit theorists 'ignore the complexity of his formulations' (Danzig, 1990, p. 1), while Halliday comments that 'Bernstein was vilified and attacked as if he was denigrating the working class and saying that their language was inferior and they were inferior – which of course he wasn't' (Martin, 2013, p. 154). Halliday's explanation for the reaction from the deficit-theorists is that '[i]t was all misunderstood, particularly by American colleagues … partly, I think, it was a panic reaction to the notion of social class, which rather frightened them' (Martin, 2013, p. 154). To sum up the views of Bernstein's proponents regarding the deficit orientation of his theories '[n]othing could be more inaccurate' (Sadovnik, 2001, p. 687). Bernstein himself explains 'the code theory accepts neither a deficit nor a difference position but draws attention to the relations between macro power relations and micro practices of

transmission, acquisition and evaluation and the positioning and oppositioning to which these practices give rise' (Bernstein, 1990, pp. 118–119 in (Sadovnik, 2001)).

While an individual's use of language would be at the experiential or empirical level, my intention in the study is to understand the events and thereafter investigate and explain the generative mechanisms at the level of the real, which resulted in the event. My use of Bernstein's notions of elaborated and restricted code is to be able to theorise what lies behind language use and not for the purpose of categorising individuals as deficient, but rather to consider their different lived experiences of language use.

Subsequent to his work on elaborated and restricted codes, Bernstein developed a theory of knowledge. He distinguished between common-sense knowledge which is context dependent 'horizontal discourse' (1999, p. 159), and 'vertical discourse' which is 'specialised symbolic structures of explicit knowledge' (1999, p. 161) more commonly associated with academic discourse. From this it is apparent that horizontal discourse is closer to restricted code, while elaborated code is closer to vertical discourse. Students who are more accustomed to the 'horizontal discourse' of informal conversations at home and who have had little exposure to the 'vertical discourse' of more academic conversations which would have been encountered at well-resourced homes and schools, will be at a disadvantage when confronted with the academic discourses encountered in an HEI. These students may find these discourses 'alien and even incomprehensible' (Boughey and McKenna, 2016, p. 4).

In Canada in the late 1970s, Cummins conducted research on how English second language pupils acquired English language proficiency in classrooms. Cummins, drawing on existing research conducted throughout the United States of America, in Canada and in Sweden, as well as his own research (2008, 2000, 1999, 1981, 1979), introduced the concepts of Basic Interpersonal Communication Skills (BICS) and Cognitive / Academic Language Proficiency (CALP) (Cummins, 1981).

BICS has to do with 'conversational fluency in a language', while CALP has to do with the 'ability to understand and express, in both oral and written modes, concepts and ideas that are relevant to success in school' (Cummins, 2008, p. 71). In this sense, BICS is similar to horizontal discourse, while CALP is similar to vertical discourse, although for Bernstein the discourses are a broader concept and refer to knowledge and not just to language in use.

BICS and CALP may be better understood when depicted as an iceberg (see Figure 6Figure 7). When considering pupils or students who are learning in their home language, BICS (conversational language) is the tip of the iceberg and is visible through everyday cognitively undemanding interactions, while CALP (academic language proficiency) refers more to the learner's literacy skills and autonomous meaning-making which is generally unseen.

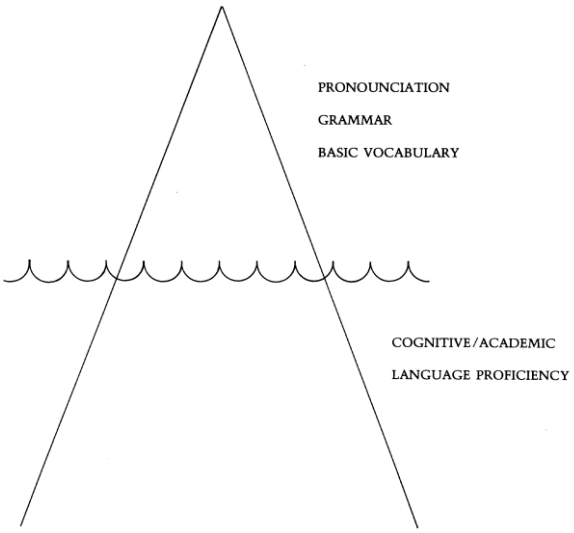


Figure 7 Cummins' 'Iceberg' representation of monolingual language proficiency (1981)

This work led Cummins to present an interdependence hypothesis, which is that '[t]o the extent that instruction in L_x is effective in promoting proficiency in L_x, transfer of this proficiency to L_y will occur, provided there is adequate exposure to L_y (either in school or environment) and adequate motivation to learn' (Cummins, 1981, p. 21).

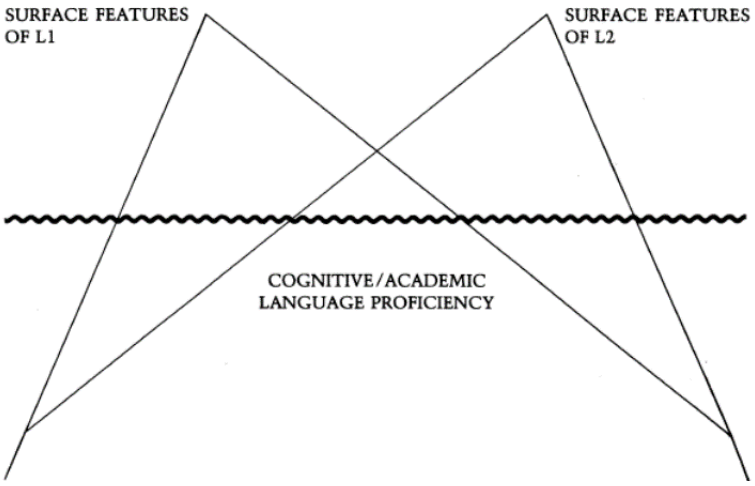


Figure 8 Cummins' 'dual-iceberg' representation of bilingual proficiency (1981).

The critical aspect of this hypothesis is that a learner should first be proficient in L_x before being able to transfer this proficiency to another language. Cummins suggests that while it may take about two years for school children to achieve conversational proficiency in a second language, it may take around five to seven years to reach the grade norm regarding academic achievement (2008). Cummins depicts the acquired bilingual conversational and academic proficiency as the dual-iceberg seen in Figure 8.

Work conducted by Armstrong (2018) demonstrates how in a marginalised community in Port Elizabeth, South Africa, young pre-school children were not taught how to use language to categorise or describe. This short-coming is not likely to be addressed in the existing quintile 1 – 3 South African school system, which according to the statistics seen earlier in section 1.5, on the whole produces scholars with very poor marks. The large majority of the children in Armstrong's study, if they were to perform sufficiently well to be accepted to attend a university, would be likely to arrive at university without the required academic language proficiency in their home language. Not having academic proficiency in their home language would mean that they may not be able to transfer this to another language, regardless of the language of instruction at the institution.

While the problem superficially manifests at the level of the empirical, the problem in teaching and learning in English, the roots of the 'problem of language' extend far deeper. The limited academic language proficiency that emerges from within homes that are financially and language-impoverished, continues to influence pupils learning in less-resourced schools and is still with them when they come to university. These young students are not deficient, they are a symbol of the enduring legacy of the system of Apartheid in South Africa and the inequitable, unequal distribution of resources which took place during that time. These students have different resources on which to draw, as a result of different childhood experiences, different school experiences, and different social interactions as a child. This is not a comment on or indication of their academic potential but perhaps initially more in their ability to learn to describe and explain in new and different ways. These students come with a different set of skills, but are not deficient.

South African learners who come from under-resourced homes, may not have eaten a nutritious meal before going to school; they are likely to have to do their homework at the same table where supper is eaten and where the babies are bathed; this is likely to be the same room where the television is housed and where most discussions will take place. Electricity may be a problem for some of these learners who may need to work by candlelight, and if it is not, there is still not likely to be adequate lighting; stationery for writing with and a surface to write on. Adequate clothing for extreme cold is not likely to be available, and many children will likely have to walk long distances to get to school. Once at school their teachers may or may not be present and may or may not be teaching. If they are teaching, they may or may not be qualified to teach the subject which they are teaching. At each of these junctures, every learner has to make the agential decision of whether to study in spite of all the difficulties, or whether simply to play with friends or to join in the conversations. Those who manage to obtain sufficient matric points to be able to enter university, have already shown significant motivation and endurance.

On entering university, these new students may not have some of the academic skills and practises required and expected, however, they have learnt and demonstrated motivation,

resilience and endurance (McKenna, 2004) and know how to co-exist in a community and to negotiate when there are disputes.

In spite of so much being stacked against these young people, they have arrived at an institution of higher education and it is up to the institution and the people who are appointed in the various roles, particularly in academic roles, to create every opportunity for these individuals to achieve success.

Going to university and reading for a degree should be challenging. There should be an expectation that there will be a new vocabulary to be acquired, new understandings created and new ways of meaning-making developed. There should be new ways of thinking and working and understanding and also new ways of speaking about these different forms of knowledge. This is a new way of being which needs to be developed and needs to be equally accessible to every student who is deemed to have the potential to succeed at university.

Learning to read, think and understand a topic, and to be able to present this process and this understanding in a manner appropriate for assessment, is the basis of acquiring the academic literacy, that is, the ways of thinking, writing, acting, speaking being and learning appropriate to the discipline. Street advises that different disciplines have different academic literacies (1994). Acquiring the academic literacy appropriate to the discipline is required for 'epistemological access' (Morrow, 2009) to the discipline; acquiring this epistemic access would provide students with every opportunity for success in this discipline.

The 'problem of language' as experienced in South Africa, rests in the persisting racial and class divide and the unequal distribution of resources. There is a need to transform our historically racially unequal and imbalanced higher education institutions. Part of transformation is increasing the numbers of South African black students registered at the institution, and figures included already have shown that overall, transformation of the student population at this institution has been achieved. This is particularly evident within this Faculty and within this department. However, this is of little value to students if transformation in terms of access not followed by transformation in terms of success in their various degree registrations (Morrow, 2009; Scott *et al*., 2007).

In this section I discussed 'the problem of language' and the generative mechanisms which create it. The next section deals with introducing students to the way of being and practices which are privileged in academic disciplines and how to gain access to these.

d. Academic Literacies and Epistemic Access

Street (1994) suggested that there were two conceptually different ways of understanding how students create meaning, the autonomous model and the ideological model. Street suggests that the autonomous model 'disguises the cultural and ideological assumptions that underpin it so that it can then be presented as though they are neutral and universal, and that literacy as such will have these benign effects' (2003, p. 77). Boughey and McKenna add that in the autonomous model, academic literacy is seen as neutral and students must learn the 'encoding and decoding of printed text' (2016, p. 3) to 'uncover the message trapped in the text' (McKenna, 2010, p. 11). According to Boughey and McKenna, the autonomous model of meaning-making 'is often coupled with a discourse of … [a] learner who is divorced from her social context, with higher education success seen to be resting largely upon attributes inherent in, or lacking from, the individual'; this they refer to as the 'decontextualised learner' (2016, p. 1). This discourse of an autonomous learner therefore continues to support the deficit model, where deficiencies are seen as being situated in the learner.

The ideological model on the other hand, suggests that 'literacy is a social practice, not simply a technical and neutral skill; that it is always embedded in socially constructed epistemological principles' (Street, 2003, p. 77). Street adds that the ways in which teachers and students interact is 'already a social practice that affects the nature of the literacy being learned and the ideas about literacy held by the participants, especially the new learners and their position in relations of power' (2003, p. 78). This is supported by Vygotsky's notion of teaching being 'social activities that take place between social actors in socially constructed situations' (in Moore, 2000, p. 15), and Bernstein's concepts of classification and framing (power and control) (2000), particularly with regard to how these are enacted in the interactional and locational practices found within classroom communication.

Understanding that social contexts and networks and past experiences are important is not a new concept as seen in the following comments from Dietsche (2009, pp. 37–38), who, drawing on work from Durkheim's *le Suicide* (1951) says that Durkheim 'argued for the importance of social networks, interpersonal interactions and community as the key to integrating and retaining individuals in social contexts'; and drawing from Dewey's (1938) *Experience and Education* comments that 'an individual's experience in a new situation was the product of their past experience and the characteristics of their current context'.

While this section on models of meaning-making is included under the domain of structure, it does not belong in the structural domain, as this has to do with in particular teachers' beliefs around students' meaning-making and therefore belongs in the next domain of culture. Moving this section to the domain of culture would lose the flow from 'the problem of language' into academic literacies and epistemic access which I would like to retain. This debate is also a

comment on the complexities encountered when being aware of analytical dualism. This section on models of meaning-making is therefore bracketed under structure.

The privileging of funding for primary and secondary education of white children during the apartheid years, resulting in these children acquiring access to a more academic discourse, has already been discussed. The elaborated form of discourse these young pupils would have acquired would in turn have been passed on, through family conversations, to any children they may have had. This discourse would have been enhanced by time spent at well-resourced schools, and these now well-educated pupils would have been relatively seamlessly inducted into the academic discourse which is privileged in higher education.

It is in this way that 'power and social privilege are implicated in developing the 'ways of being' valued by the university' (Boughey and McKenna, 2016, p. 4). Under the autonomous model, these mechanisms continue to benefit middle-class, well-educated, privileged students. At the same time the mechanisms continue to exclude less-privileged, generally black, but equally able students from achieving their full academic potential.

Morrow, in a 1994 presentation, stated that 'epistemological access is learning how to become a successful participant in an academic practice' (2009, p. 78). Boughey adds that providing epistemic[21] access 'is about bridging the gaps between the respective worlds students and lecturers draw on [and] making overt … what can count as knowledge' in a discipline (2005, p. 240). Ellery and Baxen suggest that epistemic access has to do with the accessibility of the 'pedagogic approaches, academic practices and epistemic values of the discipline/s being studied' (2015, p. 106). Muller (2014), following Winch (2010), suggests that epistemological access is to 'know that' – propositional knowledge – and to 'know how' – procedural knowledge.

Providing students with the necessary tools to gain epistemic access to a discipline, means making explicit the literacy practices required for success in the discipline; with this being crucial when providing the epistemological support which is required by students (Boughey and McKenna, 2016, p. 6). 'Academic literacy comprises the norms and values of higher education as manifested in discipline-specific practices' (McKenna, 2004, p. 269). Disciplines within the academy therefore value different types of academic literacies, and this will dictate how members of the discipline are expected to engage with and produce texts within the discipline. This is what Bernstein (2000) termed the 'legitimate text' within the discipline.

[21] Epistemological access has also been abbreviated to epistemic access. While Morrow (2014)argues that there is a distinction between these, the terms appear to continue to be used interchangeably.

Within this space of assisting students in making what is required explicit, Vorster and Quinn caution that we not only need to be mindful of not using the concept of epistemic access to accommodate the 'other', but that we also need to question 'colonial structures and cultures' (2017, p. 42), in what Keet terms the 'epistemological battleground' (2014, p. 35).

Students arrive at university with many existing literacies, and these literacies would be related to the various identities which they have acquired, which in turn would be linked to the various roles they have needed to engage in during their lives (McKenna, 2004). For instance these identities could be an identity as a learner at school, an identity as a child within a home, an identity as a young adult within a church, and identity as a member of a sports team or another group of individuals. With each of these identities would come a different literacy practice, depending on the 'norms and values' required within the group (Gee, 1999). The identity and therefore practices required for being a member of a sports team may for instance be quite different to those deemed appropriate within a church choir. So too, the academic literacies and practices and therefore the student identity linked to being successful in Accounting will be different to what would be required to be successful in, for instance, Journalism or Drama.

Students who come to higher education from a middle class background, having attended well-resourced schools are likely to find the transition from the academic literacies required in the different disciplines at school, not too dissimilar from the academic disciplines encountered at university (McKenna, 2004). Conversely, for students whose experience of academic literacies had not extended to more academic conversations and discussions, whether at school or at home, these academic literacies and practices could be seen as 'confusing, difficult to access and, at times, as alienating from the African identities they valued' (McKenna, 2004, p. 269).

To be successful in a specific discipline, requires a student to be able to engage with and produce 'legitimate text' that is deemed appropriate within that discipline; this requires the student to have developed the academic literacy and practices required within the discipline. Students register for multiple courses and different literacies and practices could be required for each of these disciplines. In developing an academic literacy suitable to a discipline, a student would have acquired the epistemic access appropriate to the discipline, and in so doing would have acquired an identity linked to the discipline. McKenna (2004) challenges academics to critically examine the academic practices which exist in disciplines and which are deemed essential for to the discipline, as these practices serve to exclude certain students. These practices need to be made overt and disciplines should 'find a means of ensuring the target practice is no longer mysterious or alienating' (McKenna, 2004, p. 277).

Scott argues that 'the end goal of all formal education is to facilitate student learning' (2018, p. 4) and comments that to achieve transformation for the students in this sector, there must be equity of access, but also equity of outcomes. Statistics discussed in section 1.3 show that equity of access has been achieved at Rhodes University, but equity of success, or outcomes, has yet to be achieved, certainly within the Department of Accounting. To achieve this 'end goal' Scott suggests that HEIs look systemically and holistically at the 'Three Critical Dimensions' of curriculum content (what is taught), curriculum delivery (how it is taught - which includes all formal and informal teaching and learning activities) and curriculum framework (how these courses and modules are pinned together); these must work together to facilitate effective learning, and should not just focus on concurrent support (2018).

According to Scott it is in the third of these critical dimensions where 'key systemic obstacles to success and equity are located', and these include the articulation gap between school outcomes and university expectations; the gap between students' 'language-related and other academic literacies' and a failure to provide students with adequate support 'for major transitions in knowledge domain[s]' (2018, p. 10).

Students within the existing higher educational framework in South Africa are not benefitting equally from access to HEIs. The issue of lack of epistemic access, as a result of not knowing what and how academic literacies need to be acquired and not understanding the practices appropriate to the discipline, has been identified for many decades as being a significant hurdle in students' success.

Elaborated and restricted code orientations, vertical and horizontal discourses, BICS and CALP, autonomous and ideological models of learning, have been discussed as if these were dichotomous concepts. All of these will naturally be on a continuum. What remains constant is that those who are privileged as a result of birth, resources and ultimately education, will be on one end of that continuum, while those who, as a result of an accident of birth, are born into poverty and the resultant lack of resources, will be on the other end of the continuum. The greater majority of students will be neither on one end nor the other, but somewhere along the continuum.

Linked to 'what can count as knowledge in the discipline' (Boughey, 2005, p. 240), as it relates to this study, is the structure of knowledge in the discipline of Accounting and what this means for teaching and learning in the discipline, which is in the domain of Culture.

2.3.3 Culture

The cultural system consists of 'the corpus of existing intelligibilia' (Archer, 1996, p. 104). Case explains this as a 'world of ideas … everything that could be comprehended by the human mind' (2013, p. 44). Properties within the cultural system can be 'propositional, theoretical or doctrinal' (Archer, 2003, p. 135); they are 'theories, values, beliefs' (Kotta, 2011, p. 26).

Culture itself can be separated into two systems, the Cultural System (CS) which is where the propositional knowledge within a discipline would be located, while the Socio-Cultural System (S-C) is where the beliefs and attitudes of agents would be located. In relation to this study the S-C would relate to the beliefs and attitudes of both teachers and students, toward teaching, learning, and the academic environment.

Situated in the Cultural System is the discipline of Accounting. The structure of knowledge within the discipline serves as a hurdle for many accounting students and needs to be discussed in more detail.

a. Bernstein's Pedagogic Device

In section 2.3.2, reference was made to Bernstein's (1999) ideas around horizontal and vertical discourses. These concepts form part of his theories related to the pedagogic device with its fields of knowledge Production, Recontextualisation and Reproduction. Each of these fields has different rules; distributive, recontextualising and evaluative rules respectively, and these determine how knowledge (Production) is converted into curricula and textbooks (Recontextualisation) and classroom practices (Reproduction).

Underpinning Bernstein's theories are the concepts of classification and framing, meaning power and control. Classification, simply put, refers to the boundaries and the strength of the insulation (or relations) between categories, objects and people; while the framing within a context has to do with 'the locus of control over the selection, sequencing, pacing and criteria of the knowledge to be acquired' (Bernstein, 2000, p. 99). These concepts of classification and framing (or power and control) can be weaker or stronger.

In the pedagogic environment, there can be varying strengths of classification (or power) and therefore insulation between disciplines; classification refers to how insulated or bounded the discipline is. Equally there can be varying strengths of framing (or control) by a lecturer within a lecture theatre or by a tutor within a tutorial venture. How much control does the lecturer or tutor exert in this planned teaching environments, and how much control do they allow to shift to the students?

Horizontal discourse is everyday language within a particular context, and vertical discourse is language more commonly used when precise descriptions and discussions are required in a more academic environment. Vertical discourse is further interrogated by Bernstein and academic disciplines can be arranged on a continuum between those with a more hierarchical knowledge structure, like those disciplines found in the Sciences, where areas of investigation generally build on accepted theories and understandings; and a more horizontal knowledge structure, like those disciplines found in the humanities, where each area of investigation may create a new 'language' (1999). In a hierarchical knowledge structure there is generally one understanding of what the 'truth' is, one correct answer, while in a horizontal knowledge structure the 'truth' could be disputed, depending on who is interpreting the truth; and what is more important is how the truth is interpreted and understood.

In a hierarchical knowledge structure 'what is important is mastering the procedures of investigation and instruments of observation and understanding the theory … the only and sole pathway to "truth"' (Bernstein, 1999, p. 165). This continuum between hierarchical and horizontal knowledge structures is referred to as the degree of verticality of a discipline, the degree to which a theory within the discipline builds on the pre-existing theories; or 'the degree of integratedness or 'subsume-ability' of the theory' (Muller, 2006, p. 21).

Previous research has detailed how Financial Accounting at the introductory level has a hierarchical knowledge structure (Myers, 2016) and what this means for teaching and learning in the discipline (Myers, 2017). Research into teaching practices and the curricula in the DipAcc (CTA-equivalent) year has determined that the discipline has retained this knowledge structure at the fourth year level (Mkhize, 2015). Given the above, while the degree of verticality may change over the four years, and while the degree of verticality may differ between the four subjects within the discipline, I believe it is safe to suggest that on the whole, the four Accounting sub-disciplines or subjects have hierarchical knowledge structures, and they are knowledge code fields where what is valued is knowledge of the discipline and not the disposition or characteristics which the staff or students exhibit.

In a hierarchical knowledge structure, concepts have an 'ever-advancing conceptual spine'; and while there may not be a 'large number of concepts … they have long sequences of hierarchically related concepts' (Hoadley and Muller, 2009, p. 75).

What this means for learning in a discipline with a hierarchical knowledge structure, is that students need to develop a 'trained gaze' (Maton, 2011). Maton suggests that a trained gaze is formed by understanding the relevant theory as well as 'knowledge of and experience in' (2011,

p. 77) what Bernstein calls the specialised 'procedures of investigation' (1999). Understanding the theory and acquiring mastery over the procedures of instruction requires that students first acquire recognition and realisation rules (Bernstein, 2000). Acquiring recognition rules in Accounting will permit the student to identify the relevant information contained in a question, and realisation rules will allow the student to put these figures together in the correct format (legitimate text) required for the discipline. This was referred to earlier as acquiring the appropriate academic literacy required for success in the discipline.

Within his pedagogic device, under the field of Reproduction, Bernstein's model of Acquisition refers to how students acquire knowledge. Within this model Bernstein discussed the Specialised Interactional Practices (SIPs), which are the selection, organising, sequencing, criteria, pacing and assessment of interactions between teacher and student (2000). Given the hierarchical structure of knowledge in a discipline like Accounting, these have significant implications for how it should be taught and learned. It is fair to suggest that it also has implications for not only the sequencing of topics during a course, but also the pacing of the progress throughout the course as well as the nature of assessment within the discipline. If the pace of the course is slower in the beginning, when students are learning the foundational aspects of the course, this allows them time to fully understand these basics, before moving on to more complex concepts. Rushing through the basics, given the language difficulties many students struggle with, will mean that they will not have an appropriate foundation on which to build more complex concepts.

I also employed Maton's Legitimation Code Theory, which built on Bernstein's work, to better understand interactions between students and what needed to be learnt, as well as interactions between students and their lecturers and tutors, within this study.

b. Legitimation Code Theory

Maton's Legitimation Code Theory (LCT) (2015, 2013, 2011, 2010, 2005, 2000) has emerged from the sociological theories of Basil Bernstein and Pierre Bourdieu and is used to better understand and explain what transpires during various pedagogic practices. It is a 'multidimensional conceptual toolkit … that enables the exploration of knowledge-building and the cumulative building of knowledge' (Maton, 2015, p. 2). For the purpose of this study I will be using the dimensions of Specialization, Semantics and Autonomy.

i. *Specialization*

The LCT domain of Specialization[22], as it relates to this study, has to do with knowledge 'practices [being] orientated towards something or by someone' (Maton, 2015, p. 12). Put more simply, it has to do with what is valued in a discipline: knowledge of the discipline (a knowledge code), or the experience and disposition that those involved in the discipline (the knowers) bring to the discipline or develop as a result of engagement with disciplinary knowledge practices. Where what is valued is the characteristics, disposition and experience of the knower, this describes a knower code.

Specialization refers to what is valued in terms of the relations between knowledge practices and a) the object (discipline) being investigated, which is epistemic relations (ER); and b) the subject – the person (teacher or student) enacting the knowledge practice – which is social relations (SR) (Maton, 2015).

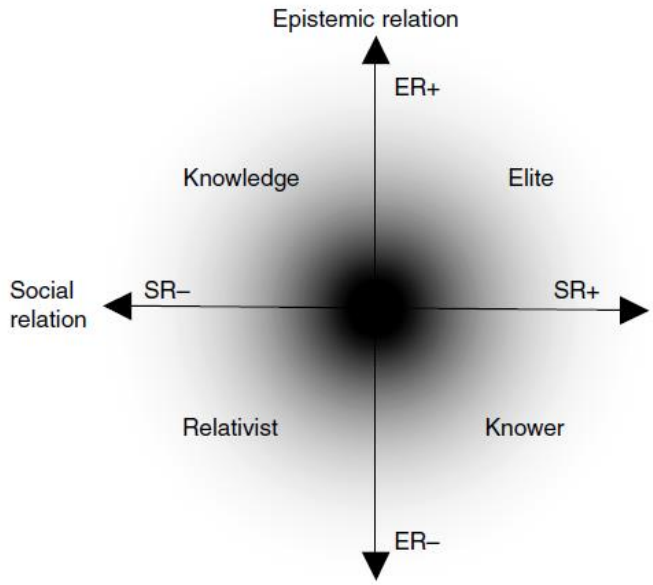


Figure 9 The specialization plane (Maton, 2015).

As epistemic and social relations are on a continuum, these can be stronger (+) or weaker (-) and would then be referred to as ER+/- and SR+/-. Specialization depicts what is valued in various disciplines, either epistemic relations (ER+), which values knowledge of the discipline; or social relations (SR+), which values the character or disposition or experiences of the subject who may

[22] This domain is correctly referred to with the American spelling of the word.

be the teacher or the students or anyone else wishing to be involved in the field; a combination of both relations; or neither of the relations.

These two concepts can be plotted onto a semantic plane, to determine whether the academic field is more knowledge focussed or more knower focussed, as seen in Figure 9. Where what is valued is epistemic relations, and social relations is not valued, (ER+SR-), this is a knowledge code; where both relations are valued, (ER+,SR+), this is an elite code; where social relations are valued and epistemic relations not, (ER-,SR+), this would be a knower code; where neither of the relations is valued, (ER-,SR-) this would be a relativist code. Examples of these codes could be for a knowledge code, accounting and for an elite code, Surgery. Examples of knower codes become a little more difficult and context dependent but this could be teaching feminist literature at a university. Examples of a relativist code are even more difficult as it is difficult to imagine a discipline where neither knower nor knowledge is valued.

The discipline of Accounting, which values knowledge of the discipline and downplays the attributes of knowers, is a knowledge code. It has been suggested that in other professional disciplines, when teaching at the post-graduate level, where the experience of the teacher is valued, this may shift to an elite code (Shay, 2012).

ii. *Semantics*

The LCT domain of Semantics examines the impact of semantic gravity and semantic density. Semantic gravity has to do with 'the degree to which meaning relates to its context' (Maton, 2011, p. 65). With stronger semantic gravity (SG+) meaning is more context-dependent as opposed to weaker semantic gravity (SG-) where meanings are more abstract. In semantic density on the other hand, the focus shifts to how much meaning is contained in a word, phrase or symbol(s) (Maton, 2011). Stronger semantic density is depicted as SD+ and weaker semantic density as SD-. An example of strong semantic density is the abbreviation SD+ itself, there is a significant amount of meaning in those symbols.

Semantic gravity and semantic density, both of which can be stronger or weaker, can be placed on a continuum. These two continuums together can be used in a graph to demonstrate the flow from stronger to weaker and back to stronger semantic density, and from weaker to stronger and back to weaker semantic gravity when teaching. This is a semantic wave which can be seen in Figure 10.

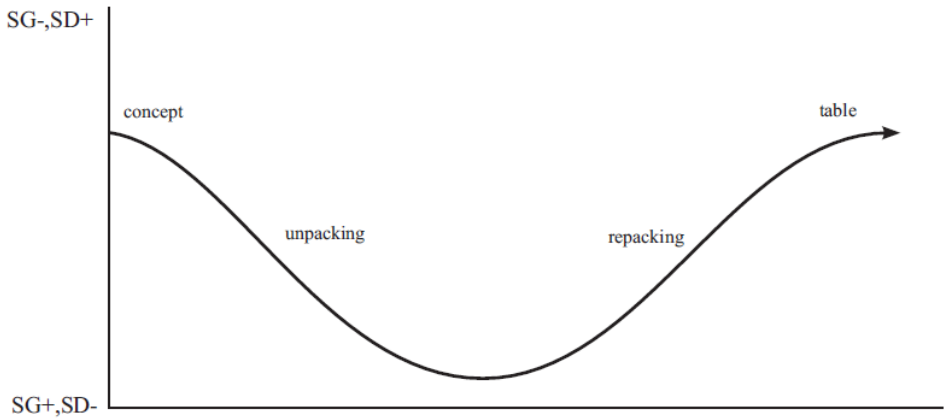


Figure 10 Illustration of a Semantic Wave (Maton, 2013, p. 15).

At the beginning of the wave, the teacher introduces a concept at an abstract level and using theoretical terms which contain a significant amount of meaning (SG-,SD+). This concept is unpacked to students with the teacher explaining the topic in everyday terms, and using a context which the students can understand (SG+,SD-). Having done this, the teacher then builds on the everyday terms and ideas and rebuilds the concept back up to the abstract concept using disciplinary terms and phrases that capture a significant amount of meaning.

In this process students have been guided to understand abstract concepts with dense terminology, through to being introduced to the context of the concept using simpler words and ideas, and then the abstract concepts and dense terminology are again used and thereby reinforced for the students.

Semantics therefore has to do with how abstract a term is (SD) and how context dependent a situation is (SG), and how in classroom practice there is ideally a flow from more abstract terms with little or no context, to a context dependent explanation in everyday terms, and back to the abstract, decontextualized terms.

The final LCT dimension which will be used in this study is the dimension of autonomy codes.

iii. *Autonomy*

This dimension is based on the constituents within any practice and how these relate to each other; constituents may comprise of 'actors, ideas, artefacts, institutions', while how these relate to each other may be through 'explicit procedures, tacit conventions, mechanisms, explicitly stated aims' (Maton and Howard, 2018, p. 5).

The Autonomy dimension consists of two aspects, positional autonomy (PA) and relational autonomy (RA). Positional autonomy relates to the insulation or autonomy 'between constituents

within a context or category and those positioned in other contexts or categories' (Maton and Howard, 2018, p. 6). Put more simply, it has to do with the position of constituents with regard to teaching in the discipline; or outside of the discipline. If the constituents are from within the discipline, this is stronger PA (PA+) and constituents from outside the discipline will be weaker PA (PA-). Relational autonomy conversely is about 'the relations between constituents of a context or category and relations among constituents of other contexts or categories' (Maton and Howard, 2018, p. 6). Again, to simplify, RA has to do with the relation of the constituents to advancing knowledge in the discipline (RA+), or advancing something other than the discipline (RA-). As both PA and RA have relative strengths they can also be plotted on a Cartesian plane, as seen in Figure 11, resulting in four autonomy codes describing 'what practices, dispositions or contexts are attempting to establish as possible and valued' (Maton and Howard, 2018, p. 7).

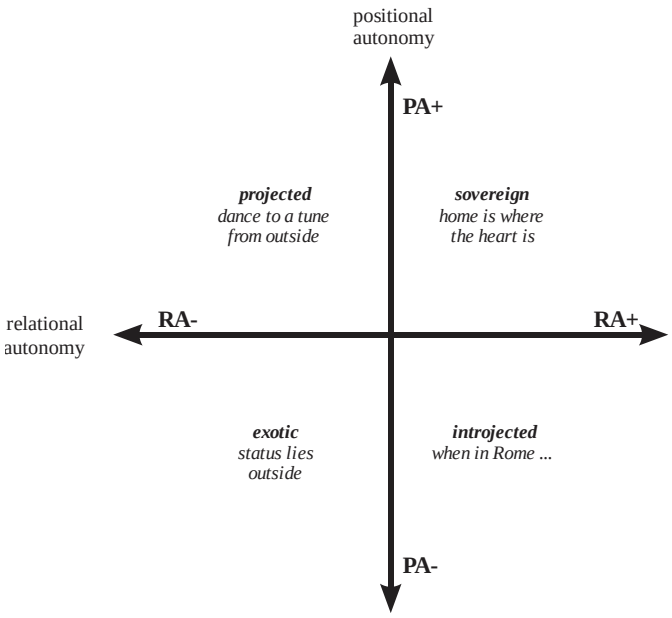


Figure 11 Autonomy plane (Maton and Howard 2018 adapted).

To explain these four codes briefly, a sovereign code would be where a teacher uses the discipline's concepts (in this instance Accounting) to teach Accounting; an introjected code would be where everyday life examples or contexts would be used to teach Accounting concepts; a projected code would be for instance where Accounting is used to teach or bring attention to something else, while an exotic code is where the example used from outside Accounting teaches something other than Accounting. Within a lecture, a lecturer may either remain in one code (*stay)*, move into another code and remain there (*one-way trip*), start in one code then move to another and return to the original code (*return trip*), or the lecturer may move into two or more other codes during teaching (*tour*) (Maton and Howard, 2018, p. 9). Using return trips or a tour as opposed to one-way trips or stays, would mean that teachers would be working towards 'integrative knowledge-building' (Maton and Howard, 2018, p. 33).

Understanding the significance of this movement between codes during a lecture becomes a way of explaining why some methods of teaching are more useful than others, in particular situations. Autonomy codes were used by Adendorff and Blackie (2018) to explain why some concepts and contexts used in teaching, requiring a shift from the sovereign code into an exotic, projected or introjected code, are more useful than others in the field of recontextualisation but particularly in the field of reproduction.

As an example of this, Adendorff, whose focus was on the Science curriculum, spoke about the example of the effect of acid rain on marble statues over hundreds of years. This would be the introjected code, using something from outside science to teach science. Given our South African context and the absence of marble statues having centuries of exposure to acid rain, this is not a particularly familiar and therefore relevant example for South African students.

This becomes a useful tool when looking at transformation of a curriculum within a discipline. The concept of relational and positional autonomy will also be used to explain comments which emerge from various participants in this study regarding what they felt should be valued in a particular pedagogic space and what was being experienced in that space.

Having identified the various theories which have helped inform, explain and reveal what emerges from my analysis of the data in this study, it could be asked why it is relevant for an accounting academic, or any academic for that matter, to know anything about teaching and learning.

c. Disciplinary-specific pedagogic knowledge

A condition for tenure at this institution is that newly appointed academics complete the CATALyst (Conversations About Teaching And Learning) course, previously known as the Assessor's Course - or have completed an equivalent qualification. This means that all Rhodes University academics should have had some introduction to the academic discussions around pedagogic practices. By this I mean an introduction to different pedagogical activities as well as assessment practices; ensuring there is constructive alignment between what needs to be taught in a particular subject, the appropriate teaching practices and methods and forms of assessment; and holding discussions around paying attention to student feedback.

Gudmundsdottir and Shulman (1987) suggest that good teachers have not only a deep understanding of the subject which they are teaching (content knowledge), as well as knowledge of the various pedagogical options which are available to them (pedagogical knowledge), but that

this combination permits them to have 'pedagogical content knowledge', or discipline-specific pedagogical knowledge.

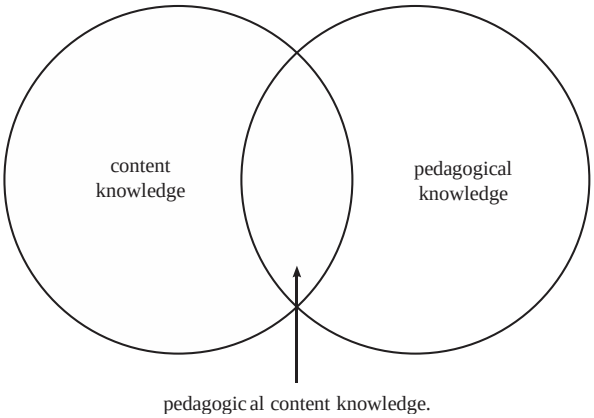


Figure 12 Domains of disciplinary knowledge, knowledge of pedagogy, providing an area of disciplinary-specific pedagogic knowledge (adapted from Harvey and Prinsloo (2018).

This overlap between content knowledge and pedagogical knowledge is depicted in Figure 12. In this way teachers can apply teaching methods suitable to their discipline, in the most effective manner. Expert teachers can also share with their students the pedagogic benefits, and potential pitfalls, of particular ways of engaging with the discipline.

It should be a given that an academic has the required disciplinary knowledge. This would have been the basis on which that they would have been employed. Having completed the CATALyst course - or equivalent – an academic should have been exposed to various pedagogic practices and should have been given an introduction to different practices appropriate for teaching in a discipline like accounting. This means that a lecturer in accounting should have foundational pedagogic knowledge and should have been encouraged to reflect on their teaching practice to the level required to select the most suitable pedagogic practices. This should provide lecturers at Rhodes University with some avenues for encouraging students to engage at the required level and to utilise every learning opportunity provided; as well as to assist students in acquiring the epistemic access required and therefore to facilitate their success in the discipline.

I now move on to how social realism has been used as a substantive theory in this study.

2.4 Social Realism as an epistemology

The structural constraints which have emerged from this study in relation to what has helped or hindered students on their journey through the four year professional accounting programme, are firstly the difficulty in paying the full fees required at the university, and sometimes the difficulty in paying the significantly reduced family contribution which is required if a student is receiving

funding from the National Student Financial Aid Scheme (NSFAS). For others, however, there was the enablement of receiving funding with participants needing to make the decision to accept or reject the bursary or scholarship. For many participants for instance, accepting funding meant that they no longer had a choice of which degree they could register for, as the funding was for a specific degree only.

Other structures which created significant constraints for research participants were the inadequate primary and secondary schooling which students received. Linked to this is the issue of language. The language of teaching and learning at Rhodes University is English while the home language and mother tongue of many participants, as well as the majority of students at this institution and within this department, is not English. This created significant barriers for participants who were not English home language speakers. The causes lying behind these experiences were discussed in detail earlier in this chapter.

The staff employed within the Department of Accounting and indeed within the rest of the university, be they wardening staff, staff within the Student Fees Office and the Financial Aid Office, would all be individuals with whom students would need to interact and who could create constraints and enablements for students. The institutional, departmental and residential cultures within all of these sections would unsurprisingly shift into the realm of Culture. These cultures would have to do with any number of the following questions and many more: Are students simply students or are they clients? Is a tertiary education a public right or a public good? Are the current poor pass rates a result of students being underprepared for university study, or should the universities themselves be trying to bridge the articulation gap which exists for students? All of the above will subtly change how individuals employed by the institution themselves are treated, and how they in turn will treat their colleagues and indeed their students. The 2009 SASSE Report refers to the impact of appropriate staff-student engagement on the success of students (CHE, 2010).

The hierarchical structure of knowledge within the discipline of accounting (Mkhize, 2015; Myers, 2017, 2014), and what this means in terms of engagement from students in the discipline could also create a constraint or an enablement for students.

Within any of the departments and divisions within this institution, given the existing institutional culture, any two members of staff could have varying attitudes to the provision of funding, to teaching, and to students themselves. These two individuals could negotiate - using their own agency to overcome, avoid or accept - the existing institutional structure and culture. Equally for students coming into this temporally prior institutional culture, decisions need to be made to

engage with or not to engage with the manifestation of structural and cultural properties and powers which create constraints and enablements. This is the domain of agency.

The agential domain, where we examine the properties and powers of individuals, is complex and requires a thorough unravelling and understanding.

2.4.1 Agency

Margaret Archer (2004) provides the tools to help analyse and explain the multi-faceted 'problem of agency'. Social agency is the broad-ranging term used by Archer (2004) to cover all aspects of this domain. Social agency is a pivotal aspect in social contexts as it is the means by which the causal powers of social forms are mediated (Archer, 2003, p. 2). In undertaking this study it was therefore necessary for me to have a clear understanding of what agency is and what it was that empowered individuals to negotiate the properties which have the potential to obstruct or assist them in achieving their personal projects.

Agency is the domain of human action, inaction, interaction; it is 'where the individual acts with intentionality' (Case, 2013, p. 31). Agents, through their reflective deliberations, or reflexivity, mediate the SEPs and CEPs using emotions, which are the cornerstone of agency, and are 'commentaries upon our concerns' (Archer, 2004, p. 195); these are 'the fuel of our internal conversation' (Archer, 2004, p. 194). Emotions could become a Personal Emergent Power (PEP) when SEPs or CEPs are encountered in the agent's pursuit of a project. While SEPs and CEPs are invoked automatically, whether we are aware of them or not, PEPs only occur reflexively, after an agent deliberates over a constraint or enablement, and could even be invoked in anticipation of a structural or cultural constraint or enablement (Archer, 2007a, p. 9).

When confronted by a constraint or enablement, human beings 'are capable of resisting, repudiating, suspending or circumventing' these in ways that cannot be predicted, due to every agent's different prioritising of the orders of reality and the different formulation of their ultimate concerns (Archer, 1995, p. 195). 'Ultimate concerns' as decided by an individual, are '*commitments which are constitutive of who we are'* (Archer, 2005, p. 263 (emphasis in original)).

An agent's deliberative reflections will be based on their personal concerns, which will form the basis of their personal projects and therefore their daily practices, or way of being. These concerns will be based on the individual's personal prioritising of each of the three orders of reality. Each of these terms will be further explained, starting with the basis of agential practices or actions, the three orders of reality.

a. Orders of Reality

The three orders of Reality as described by Archer (2004) are:

- The Natural Order, where physical well-being is of primary concern, and which is comprised of instinctive and embodied knowledge which is acquired through self-discovery;
- The Practical Order, where the primary concern is performative achievement, and which is comprised of practical knowledge, which is acquired through an 'apprenticeship', i.e. through practical relations in the Natural Order; and
- The Social Order, where social self-worth is the primary concern, and which consists of both propositional knowledge (the world of ideas), with logical relations acquired through scholarship; and discursive knowledge (the world of people), with causal relations.

The ranking of the various orders of reality and the goals which are important to each individual will be part of the participants' 'constellation of concerns' amongst which will be found their 'ultimate concerns'. The individual's differential ranking of the orders of reality, shape the project which will permit the individual to address their 'ultimate concerns'. This project will result in the *modus vivendi*, the way of being or daily practices of the individual, which will be different for every participant. The *modus vivendi* is therefore followed to achieve the project which is required to address any individual's particular constellation of (or ultimate) concerns.

To provide some context for this, I will analyse my involvement in this study. I had a question which needed answering regarding why some students in my department struggled to achieve academic success. One of my constellation of concerns – something that had been troubling me since I arrived in the department - was to obtain a better understanding of the issues surrounding this problem. Identifying and understanding the hurdles which students faced would mean that there would potentially be an opportunity to avoid or reduce some of the hurdles. While this was a social justice imperative or concern for me, I would simultaneously be fulfilling a 'requirement' within the academic sphere of obtaining a PhD, which for me is an employment imperative or concern. To address this ultimate concern required a formal investigative 'research project'. This project required a way of being, like researching existing theories and the findings from other research projects, interviewing students and understanding in a theoretical way what emerges from these interviews. These practices needed to be conducted in a certain order and in a certain way. My ultimate concern about why some students do not reach their full potential, was driving the project - in the form of this study, which was driving the practices - which included long and sometimes lonely days in front of my computer.

The differential ranking or prioritising of each of the orders of reality is what allows every agent to define themselves differently. In this study, while participants may have (potentially significantly) different prioritising of the orders of reality, what each will have in common should

be the 'project' of successfully completing the four year professional accounting programme at Rhodes University. This is similar to Case's (2013) research, where the 'project' was the completion of an Engineering degree.

In calling for participants for this study, students were advised that this research project had a focus on 'South African students following the four year professional Accounting programme at Rhodes University'. While every research participant should have had that project in common, this would not necessarily be the only project which they would have. The CTA-equivalent, DipAcc qualification will enable students to continue into a three year learnership programme as a trainee accountant to ultimately become chartered accountants, with the financial freedom, opportunities and the intellectual, social and other challenges[23] which that world will provide.

As will be seen in the chapters which follow, some research participants seem to have an ultimate concern of either simply being at university or being in the DipAcc class, as opposed to this being the project which would permit the realisation of other ultimate concerns. To explain this a little further: for most participants, obtaining the DipAcc qualification or becoming a CA was the project which would open the door to financial freedom for the participant (and to relieve financial pressures on their families), it would provide the opportunity for international business travel and therefore to see some of the world. It would also allow financial freedom in another very practical way, to be able to repair their homes for example and being able to support parents, some of whom would have sacrificed significantly to allow their children to attend university (James, 2014). With the participants for whom simply going to university, or being in the DipAcc class, seemed to be the ultimate concern, it appears that having achieved this ultimate concern, there was no sense of what their next step would be as they had achieved their goal.

To clarify this further, at the time of conducting the interviews for the study my focus was very much on participants' enablements and constraints and how participants managed these. I did not ask a question about what participants' ultimate concerns were and so these anomalies were overlooked in the interview process. Having reflected on this later, I wondered whether for these participants, all of whom came from significantly financial disadvantaged homes, being able to visualise a life beyond something as concrete as being in a certain academic space - which to begin with was far more than other people in their childhood spaces had achieved - was too complicated. Having not been exposed to the myriad possibilities which life beyond university could offer, imagining anything beyond university was initially just not possible.

The realm of the Natural and Practical orders are fairly straightforward and were not a significant focus in this study. In terms of the Natural order, some participants spoke about how there were times they struggled with food, others spoke about attending gym, or playing soccer or tennis to

[23] The Chartered Accountant (South Africa) – CA(SA) – qualification is highly sought after, not only because it is a gateway to a career in accounting, but also because it is seen as being able to provide financial freedom.

help them relax. Regarding the Practical order, some participants spoke about the difficulties they had with using computers for the first time, whether in the formal Computer Science 101 course, or to be able to type up essays during their first and second years.

The Social Order, however, is far more complex. It includes interactions with the Cultural System, which has to do with propositional knowledge, which relates to logical relations and has an objective existence – knowing 'that'; and the Socio-Cultural environment which has to do with discursive knowledge, consists of causal relations and has a subjective existence – this is the 'knowing how'. It is within these spaces of the Cultural System (CS) and the Socio-Cultural (S-C) environment, that the theorising around ideas and beliefs (CS) and myths and mysteries (S-C) will take place. In terms of the orders of reality, what this means is that within the Social Order, both the valuing of ideas (CS), and interactions with others (S-C) will be found.

An individual's 'ultimate concerns' are '*commitments which are constitutive of who we are'* (Archer, 2005, p. 263 (emphasis in original)). To assist in ranking of the orders of reality and reaching a decision on 'ultimate concerns', agents engage in 'inner conversations'.

b. Inner conversations

Inner conversations are 'the manner in which we reflexively make our way through the world'; this is what sets active agents apart from passive people 'to whom things simply happen' (Archer, 2007a, p. 6). These inner conversations allow individuals to contemplate which of the orders is most significant to them, and to what degree, based on the emotional value attached to each of the orders (Archer, 2004). Archer describes these as 'an internal experimentation between thought and feeling' (Archer, 2004, p. 231). This is supported by Wiley, who suggests that what he terms 'inner speech' is 'necessary for agency', and that it directs and controls action (2010, p. 17).

Inner conversations take place throughout an agent's life and could result in either a shift in the composition of the constellation of concerns, or in a change in prioritising of the orders of reality, or in changes to both. An individual's ultimate concerns will result in individual projects being formulated to achieve these concerns, which in turn will result in certain practices or a way of being, which should result in completing a project. Our decisions emerge from inner conversations, reflexively contemplating our concerns, while our concerns are based on how we prioritise the three orders of reality in our decision-making (Archer, 2004).

Returning to my own personal example of this study, while the project of completing this dissertation was driving my practice of long hours in front of a laptop, it meant that the Natural order was being neglected. Soon I need to devote attention to getting back into a better exercise regime. In terms of my constellation of concerns, once I answered the one aspect of the question

of why some students are not able - or take longer - to reach their full academic potential, this constellation may not be as important, what will become important will be to disseminate this information to make a real difference for these students. The social justice imperative (or concern) is likely to remain and to re-emerge given some other perceived injustice. Equally in terms of the concern of meeting the requirements for work, once the PhD is completed, I will still be someone for whom it is important to meet deadlines and to achieve what it is that I need, to be successful in my employment. The ultimate concerns in my life will remain fairly constant, all things being equal, although the shape these take within my constellation of concerns may shift.

Given that most participants in this study should have had one project in common, the successful completion of the DipAcc qualification, what was also important in this study was, having decided on this project, to what extent would a participant be prepared to engage their individual agency to ensure that this project was realised? What reflexive practices would an agent engage in order to achieve this project? How would the agent negotiate hindrances and enablements which they encountered on their way?

c. Reflexivity

The Archerian definition of reflexivity is 'the regular exercise of the mental ability, shared by all normal people, to consider themselves in relation to their (social) contexts and vice versa' (Wiley, 2010, p. Preface). According to Archer, every human engages in 'self-talk' or 'inner conversations' which permit the individual to make decisions which are grounded in his or her particular prioritising and subordinating of these three orders of reality. In exercising reflexivity and negotiating these orders, the individual in turn starts developing a personal identity. 'We are who we are because of what we care about' (Archer, 1995, p. 10).

Individuals engage with these orders of reality continuously throughout their lifetime. Reflecting on inner conversations, or using reflexivity, the agent will weigh up the relative significance of the orders of reality to prioritise and subordinate these orders. These are the 'internal conversations' where individuals' reflections are impacted, but not limited, by prior experiences.

The modes of reflexivity are based on an engagement between an individual's contexts and concerns. The ranking of the orders of reality and examining the reflexivity of a participant will permit a researcher to identify the dominant mode of reflexivity adopted by the participant in that specific context. While identifying the dominant modes of reflexivity for participants was not a goal in this study, these modes will be discussed briefly next as they do relate to the notion of Relationality which was part of the theory of social realism used to explain the phenomena which emerged.

d. Modes of Reflexivity

The interplay between an individual's natal context and their 'constellation of concerns', will initially shape, but not dictate, the inner conversations and therefore the *modus vivendi* of an individual (Archer, 2007a). Archer elaborates on this point and comments that while a mode of reflexivity may adapt or change according to specific circumstances, individuals can generally be grouped into one of four categories of reflexives (2007a; Donati and Archer, 2015). I discuss each of these below:

Communicative reflexives: The 'Identifiers'. These individuals do not move far from their natal context, either geographically or in terms of employment. If a need to move arises, given our more mobile current society, remaining in contact is prioritised. Communicatives verbalise thoughts and obtain validation through conversations. Projects are determined to establish self-worth and constraints and enablements are often not activated and may be actively avoided. This would allow these individuals to remain in a context as close to, in terms of proximity and in kind, as their natal context. For these individuals, social self-worth, found within the Socio-Cultural level of the Social Order holds significant value.

Autonomous reflexives: The 'Independents'. They maintain a more self-sufficient internal dialogue, and work and career are strategically prioritised. Constraints may be activated in achieving projects. These individuals may experience discontinuity with their natal contexts in pursuing their projects (work and career goals). Autonomous reflexives hold the Practical Order as the most significant order of reality with performative achievement being valued.

Meta-reflexives: 'The Disengaged'. Meta-reflexives in their internal conversations attach significance to values and cultural ideals which require them to be critical of themselves and of the society in which they live. There is often a detachment from their natal contexts as a result of a desire for something 'better'. Transformation is their ideal and they are more likely to have a vocation than a career.

Fractured reflexives: 'The Rejecters'. These individuals have no projects, they very often have a need to move away from their natal context but they are unable to reflect in a meaningful manner and are therefore unable to move beyond their current context and circumstances. This could be a temporary state.

Identifying the mode of reflexivity exhibited by individuals may be of value and has already led to a significant amount of interesting research (Case, 2013; Kotta, 2011).

The type of reflexivity which individuals exhibit does, however, impact on their ability to create 'social' or 'relational' goods and to demonstrate relational and collective reflexivity, which will be discussed further in the sub-section on Relationality which follows shortly.

What was of use, however, was understanding the different modes of agency which participants in the study were able to access.

e. Modes of Agency

Initially one is accorded primary agency, based on the social structures into which one is born. Primary agents are 'collectivities sharing the same life-chances' (Archer, 2004, p. 261). There is no choice involved in being part of this collective and there is only passive power. This is where privilege (or the lack thereof) as a result of an accident of birth would be seen. The agent can transform this distribution of resources through reflexivity. The description of the primary agent is a 'conditioned 'me'' (Archer, 2004, p. 296).

On the other hand corporate agency, the interactive 'we' (Archer, 2004, p. 296), is where those with similar interests will choose to work together to effect social transformation through co-ordinated action. These agents challenge the existing structural and or cultural constraints. Both primary agency and corporate agency are group or collective identities.

Corporate agency has benefits for students at Higher Education Institutions. Earlier research found that students who exercised corporate agency through interactions with peers had additional resources on which to draw; in one instance students formed a group which jointly approached a lecturer about an issue instead of dealing with the problem individually, or potentially not at all (Case, 2013; Kotta, 2011). In her study, Case found that students who used the more active corporate agency to work collaboratively managed the constraints of a heavy Engineering curriculum more easily than those students who only used passive primary agency (2013).

The final tier of agency is when an agent becomes a social actor, the 'elaborated 'you'' (Archer, 2004, p. 296). This is where primary agency and corporate agency merge and evolve. As a social actor the individual chooses to become involved in 'role-making' as opposed to 'role-taking' (Archer, 2003, p. 121). The individual finds a role where s/he is able to invest time and energy and act in a distinctive manner (Archer, 2004). Through assuming roles as tutor, mentor, class representative, a student may become a social actor and could start taking more control of the area in which they operate. This is when compared to the passive role of the 'conditioned me' or the collaborative only role of 'interactive we'.

While the life-opportunities into which an agent is born do not determine what the individual can achieve in life, given the opportunity cost of reaching certain goals, these enabling and

constraining conditions will serve to strongly condition what it is that individuals are more likely to become. This has already been established when examining the impact of dual constraining effects of poverty and poor education. A child born into those circumstances can find a way out, but only with significant additional effort.

As a result of inner conversations which permit reflection on their differentially prioritised orders of reality, and drawing on the three different forms of agency, individuals are able to form their own identity and this again is separated into three categories.

f. Identity

Identity evolves through three different levels, with only some individuals reaching the third level. There is the first, formative level of Self-Identity which is acquired by all infants simply through their experience of being in the world; Personal Identity is acquired by most individuals by the time they reach adulthood and is based on Self-Identity and developed through contemplation or 'internal conversations' about their 'concerns' or what they value in life; Personal Identity in turn shapes the individual's social identity, which emerges as individuals give social expression to their concerns (Archer, 2004).

Self-identity or self-consciousness is 'a continuous sense of self' (Archer, 2004, p. 7). This Self-Identity develops in infancy and exists before the acquisition of language and sociality. It is based on discovery of there being a difference between the self and other beings and objects. Acquiring this Self-Identity or 'continuous sense of self' precedes the formation of Personal Identity.

Personal identity is about the emergence of a unique *modus vivendi,* or way of being in the world. This is based on the unique balance of accommodating and relegating in significance of each of the three orders of reality: natural, practical and social; and the formulation of the individual's personal ultimate concerns (Archer, 2004, p. 10). Our *modus vivendi* provides the foundation for our Personal Identity. Personal identity 'regulates the subject's relations with reality as a whole' (Archer, 2004, p. 257).

Having identified their ultimate concerns, or which of the orders of reality are most significant and which are subordinate, an individual is able to decide on a project which will help them meet their desired outcome and therefore can determine the practices which would be required to achieve this project. Personal identity emerges as a result of the moulding effect of internal conversations contemplating the individual's 'concerns'; through the deliberate exercising of reflexivity, deciding on what relative value the individual accords the three orders of reality.

Social identity on the other hand is described in social terms and is based on our social relations with others. It is 'the capacity to express what we care about in [appropriate] social roles' (Archer, 2007a, p. 17). It emerges firstly through primary agency, then through corporate agency

and finally as a social actor (these terms will be discussed next). Social identity is based on and formed by personal identity; it in turn reshapes personal identity and this becomes an unceasing relationship between the two identities (Wiley, 2010). Case (2013) notes that full attainment of a personal identity cannot be achieved without a social identity and *vice versa*. Archer calls this intertwining of the two identities 'dialectical' (2007b, 2004), with personal identity always remaining broader as it encompasses our relationships with reality, while a social identity only emerges in relations with others. During the course of a lifetime an agent may acquire a social identity, and may lose this identity as roles or interests shift or fade and may again acquire this identity.

Most participants in this study had achieved or were in the process of acquiring personal identity. In the interviews this could be seen in the discussions about their projects and their futures and whether they had in a sense 'claimed' these, or whether it seemed that they were still operating under their parents' or care-givers' instructions and had not yet formulated their own projects. For some participants moving from self-identity to acquiring a personal identity was challenging emotionally, as they had to move away from these natal confines and start carving out their own constellation of concerns and therefore to formulate their own projects. Participants who had acquired a social identity had naturally already acquired a personal identity and the social identity served to focus their energy in a particular social situation, which in turn impacted on their personal identity. I encountered all three of these identities during this study.

As mentioned earlier, a social identity can be acquired as a result of the engagement of an individual in vested social interests, but it can be lost if these interests fade or if there is no on-going engagement for whatever reason, but it can be re-acquired, should the engagement continue.

> *As adult human beings, we are three-in-one – **persons**, **agents** and **actors** – but we never lose our genesis in the continuous sense of self which is formed non-discursively through our practical action in the world (Archer, 2004, p. 153).*

These three levels of identity, together with the three modes of agency, are how social realism permits a stratified view of the individual in a depth ontology.

g. Relationality

Donati and Archer offer a way of analysing the relationships between agents and actors using the existing concepts of the individual who emerged from the 'I' with a continuous sense of self, the 'Me' born involuntarily into a particular natal context and a 'We' which emerged from corporate interactions with other individuals. This is 'a relationality that has *sui generis* properties and powers, irreducible to although continuously dependent upon those of others' (2015, p. 13).

This relationality produces '*relational goods* [which] *are those immaterial entities (intangible goods) that consist of social relations that emerge from subjects' reflexivity that is oriented toward producing and enjoying together, in a shared manner, a good that they could not obtain otherwise*' (Donati and Archer, 2015, p. 213). They caution that relationality can also produce 'relational evils' but the shared intention is to extend relational goods and to eradicate relational evils.

The requirements for a relational good to be created are that:

1. The participants have *'a Personal and Social Identity'* - they cannot be anonymous subjects;
2. There must be *'a non-instrumental motivation'* of each subject, with caring being the main focus, and not one subject using another for some other purpose;
3. The *'conduct is inspired by the rule of reciprocity'*, for mutual benefit and not for personal gain. This links to the South African culture of 'Ubuntu', which is an African expression meaning that 'a person is a person through other people' and which refers to a philosophy of communal care, not unlike relationality.
4. That there is *'total sharing'* amongst the participants. It cannot be generated alone and it cannot be generated by others.
5. It generally *'requires elaboration over time'* and is not a result of one interaction.
6. A relational good needs *'a reflexivity that operates relationally'*, this cannot be an autonomous or a fractured reflexivity. The relational good must be for the benefit of the participants. (Donati and Archer, 2015, pp. 211–212)

The Archerian concept of relationality focusses on individuals and their social relationships with others and how this can create relational goods. Given what Boughey terms 'the 'social' understandings of teaching and learning' (2009, p. 1), I therefore suggest that closely linked to relationality in the ideological model of meaning-making is the acquiring of academic literacies, practices and student identities.

Acquiring the academic literacies and practices which are appropriate for success in a discipline, will have provided the student with the epistemic access required in the discipline. Whether amongst peers in terms of a study group, in a mentor and mentee relationship, a tutor and tutee relationship or a lecturer and student relationship, one of the relational goods would be progress towards the peers, mentees, tutees and students acquiring appropriate academic literacies and therefore acquiring epistemic access.

In this study there were spaces where relationality clearly existed and benefited participants, and where participants were able to gain from and give to others in a process of mutual meaning-making. On the other hand there were other spaces where relationality did not exist or where individuals were not interested in creating space for the creating of caring relationships for mutual benefit.

One of the tenets of critical realism and therefore social realism, is that the nature of reality is changing. Analytical dualism permits us to separate, artificially, for the purpose of analysis, the parts from the people. Being able to do this and see the properties and causal powers of the respective domains and realms, permits us to examine the changes that occur over time as a result of the interplay between the various emergent causal powers. This interplay could result in a change to the parts or the people or both. Where there is change in either the parts or the people over a period of time, morphogenesis is said to have taken place; where after interaction between the parts and the people there is no change, there is morphostasis. These concepts will now be discussed in more detail.

2.4.2 Morphogenesis and Morphostasis

Individuals are 'agents of the socio-cultural system into which they are born … and equally are agents of the systemic features they transform' (Archer, 1995, p. 257). Archer adds that every agent has passive primary agency as a result of their natal context, together with those born into the same natal context – they are '*collectivities* sharing the same *life chances*'(1995, p. 257).

Section 1.5 dealing with the cycle of poverty, race and education in South Africa, has detailed how the significant majority of people in this country who live below the poverty line are black; children who are born into poor homes are likely to be sent to quintile 1, 2 and 3 schools, as these do not require school fees to be paid. These schools in turn produce the poorest results at Grade 12 level, which is the basis on which learners apply to go to university. This section also revealed how education is key to lifting oneself – and therefore one's family - out of poverty. Individuals born into poverty in South Africa share the same limited life chances. This is not to say that these individuals are unable to break out of this cycle of poverty, it is just that this will prove more challenging to them, than to individuals born into a more privileged context.

Every social environment consists of the parts (structure and culture) and the people (agency). These structural and cultural domains have emergent powers which 'shape the social environment to be inhabited' (Archer, 1995, p. 201). It is the causal power of agency, the impact of human interaction, which could result in changes to these structural and cultural domains. When these

stand in the way of the individual achieving their ultimate concerns, this could take place even if there is just a perception that these could stand in the agent's way (Archer, 1996, 1995).

Figure 13 below represents the morphogenetic cycle. The existing structural context can be seen to be temporally prior; these structural 'conditioning' environments pre-exist any social interaction at T1 – the beginning of the time-line in this diagram. These environments exist as a result of prior interactions between the structural domain and cultural domains, the parts; and the agents who interact within these domains. The interaction between the parts and the people over time would have resulted in the current 'conditioning' of the structural context in which agents now choose to engage.

These pre-existing social spheres then necessarily engage with individuals or groups who are intent on achieving their projects, to fulfil their 'ultimate concerns'. While constraints or enablements could exist conceptually, these would not become a reality unless they impact on agents' attempts to complete their projects, in the process of fulfilling their ultimate concerns.

This interplay between the parts and the people starts at T2 on the time-line. There is interaction between the temporally prior structural context and the agents/actors whose goals are being constrained or enabled. This interaction ends at T3 and results in structural reproduction or elaboration at T4.

If the result is no change (reproduction) of the existing structural context, this is morphostasis; if, however, the agential interaction results in a change or transformation of the initial structural context, or elaboration of this context, this is called morphogenesis. The social environment at T4 becomes the starting point for the next iteration of interaction between the parts and the people. This is an on-going and continuous cycle.

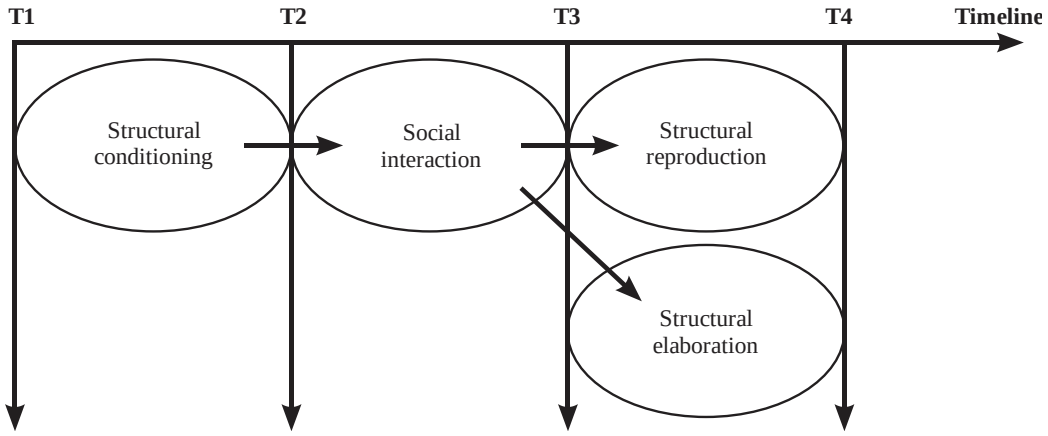


Figure 13 Structural morphogenesis (adapted from Archer, 1995.)

This structural conditioning, encountering social interaction, leading to structural reproduction (morphostasis) or structural elaboration (morphogenesis) would occur similarly in the cultural domain. Cultural conditioning at T1, encountering socio-cultural interaction over the period T2-T3, would lead to cultural reproduction or cultural elaboration at T4. According to Archer, '[E]laboration is the future which is forged in the present, hammered out of past inheritance by current innovation' (1996, p. xxvi).

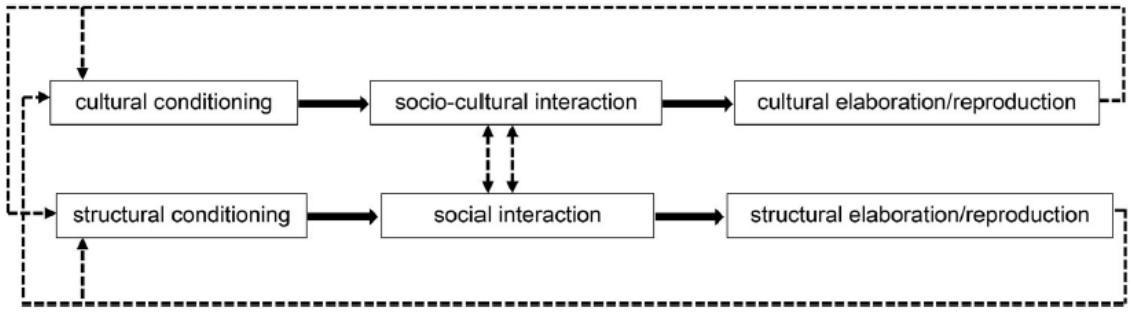


Figure 14 Intersection of morphogenetic cycles in structural and cultural domains (Case, 2013).

Figure 14 is a more detailed but also more complete diagram showing the same temporal frames of T1 - the conditioning prior to interaction, T2-T3 - the period of agential interaction and T4 - the final stage of either elaboration (transformation) which would result in morphogenesis or reproduction which would result in morphostasis. This figure also demonstrates how structural and cultural conditioning impact on each other and how the socio-cultural interaction of the cultural domain and the social interaction of the structural domain impact on each other.

This is a practical application of the process of analytical dualism which was discussed in section 2.3.1 and the value of artificial separation of the properties and powers of the parts and the people - for the purpose of analysis - becomes more visible. The reality is that interaction between the parts and the people takes place continuously and the result of transformation or elaboration, or conversely of reproduction of the same, is an on-going process.

How morphogenesis or morphostasis emerges in agents, both primary and corporate, requires additional explanation. As with the structural and cultural domains referred to above, the agential domain too can undergo transformation or reproduction. In the agential domain, socio-cultural conditioning of groups – consisting of primary agents at T1, when encountering individual interaction between primary agents during T2-T3, could result in group reproduction or group elaboration which would mean an increase in the number of corporate agents; similarly corporate agents at T1, when encountering group interaction between corporate agents during T2-T3, could result in group reproduction or group elaboration which would likewise result in an increase in the number of corporate agents (Archer, 1995).

Where interest groups act strategically in an attempt to transform aspects of society, these groups demonstrate corporate agency; whether or not they are successful in these attempts at social transformation. Agents within this collective are termed social or corporate agents and these individuals play an active role in attempting to bring about change. Where the agential domain has undergone elaboration as a result of this interaction, and has moved from consisting of primary agents (the conditioned me) to becoming corporate agents (the interactive we) this is termed double morphogenesis. In this instance the agents, having undergone transformation, and would have 'grouped and re-grouped' (Archer, 1995, p. 255) in their efforts to transform society. In so doing they will have moved to acting as a collective, with the intention of transforming society.

Corporate agency exists where agents work together to bring about change in society through co-ordinated action. Individuals within this group have active power through their group identity and can be described as the 'interactive we' (Archer, 1995). Corporate agency will be seen in this study where students worked together through the various protest actions to force a change in this institution and in the higher education system more generally.

Triple morphogenesis occurs where in attempting to transform society, social actors emerge from amongst the corporate agents, the 'agential collectivities' (Archer, 1995). In working collectively through corporate agency, individual actors will stand out and assume social roles as a result of their interests. This final agential emergence, which develops out of the personal and social identity of the individual as a result of their various interactions within the structural and cultural worlds, is reflected in the term the 'elaborated you' and is an individual identity. There are a couple of instances in this study where individuals have stood out and led the rest of the student body, for instance during the protest action, or created social change through other efforts when objecting to structural constraints, and these have been noted as such in the research.

Archer provides a framework where the outcome of these structural and cultural interactions can be understood. This is the area of Situational Logics.

2.4.3 Situational Logics

Structural compatibilities and incompatibilities and cultural complementarities and contradictions and whether these emerge in relationships which are necessary or accidental will predispose or condition agents towards certain actions or reactions; this is the domain of situational logics (Archer, 1996, 1995).

To understand the conditioning effects of Situational Logics (SL) in a given situation, it is necessary to first be aware of whether interaction relates to the structural or cultural domain; and secondly whether the relationship between the two constituents is necessary and internal or contingent (accidental) and external (Archer, 1995); and a final distinction is made between those interactions where there are compatibilities (there is cohesion between the agent and the existing structural or cultural systems), or where there are incompatibilities (structural system) or contradictions (cultural system) (Case, 2013).

Agents interact with structural and cultural systems, some of which are necessary and some of which are accidental (contingent). Within those there will be some interactions which complement their own idea or belief system (compatibility) and some which challenge their system (incompatibilities (S) or contradictions (C)) (Archer, 1996, 1995). Each of these would result in a different agential disposition towards a particular outcome.

Where these emergent properties take the form of either necessary incompatibilities (S) or constraining contradictions (C) this is likely to result in a situational logic of correction, while contingent incompatibilities (S) and competitive contradictions (C) may result in a situational logic of elimination. On the other hand, emergent properties of necessary compatibilities (S) and concomitant compatibilities will result in a situational logic of protection, and finally contingent compatibilities (S) and contingent compatibilities (C) are likely to result in opportunism. These are shown more clearly in Figure 15 and Figure 16 which follow.

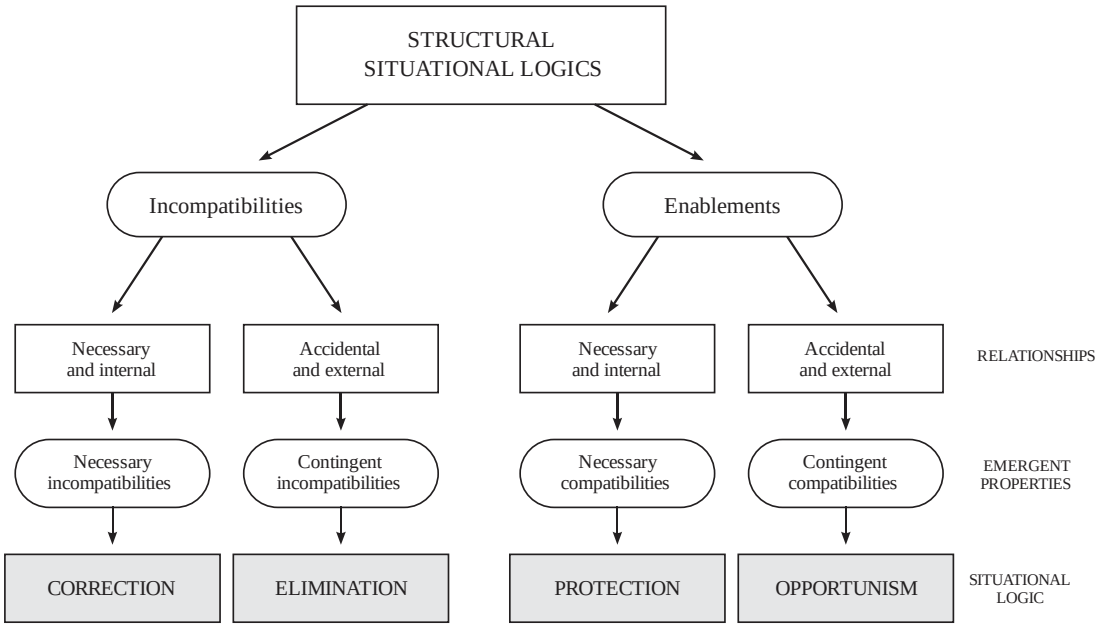


Figure 15 Structural System Situational Logics

Encountering structural (relations) or cultural (ideas or beliefs) systems which are coherent with an agent achieving their concerns could result in morphostasis, a reinforcing of the status quo, and there would be no attempt to change the relations (S) or ideas or beliefs (C). Figures 15 and 16 outline the situational logics experienced in various situations. All situational logics are included for the sake of completeness, but not all are referred to in this study.

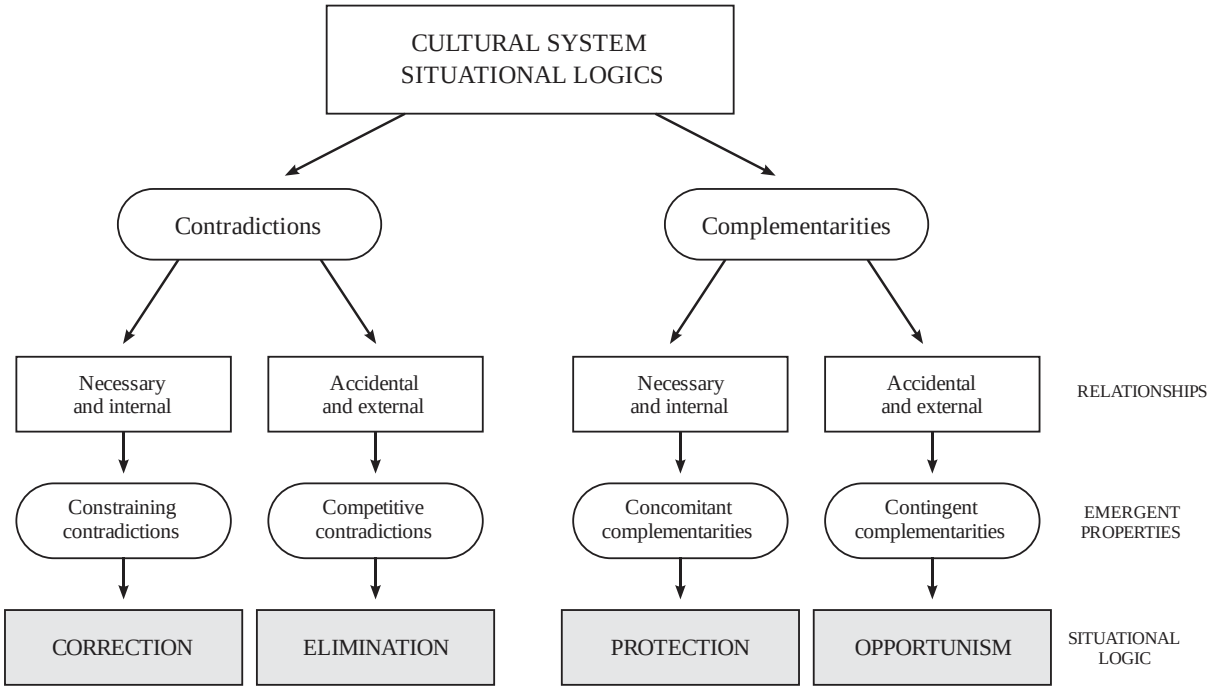


Figure 16 Cultural System Situational Logics

Archer provides more detail regarding exactly what form the situational logics of correction, protection, elimination and opportunism may take, but for this study the overarching logic is what is important. Where there is a situational logic of either correction or opportunism, the potential exists for morphogenesis; where there is a situational logic of either elimination or protection, it is more likely that there will be morphostasis.

This completes the trilogy of Social Realism, the Pedagogic Device and LCT which were the main tools I have used to analyse and explain the data which emerged from the various interviews. Archer's social realism was used to understand the complex concept of agency and the differential prioritising of orders of reality, which combine through inner conversations and reflexivity to create a constellation of concerns. This constellation of concerns will, again through reflexivity, allow an individual to construct a project to permit them to achieve these concerns, and this project will be manifested in a *modus vivendi*, a way of being.

All individuals are born with primary agency (the conditioned me) which emerge from the life chances which are shaped but not dictated as a result of the circumstances of their birth, and

therefore have passive power. Acting collaboratively, primary agents can become corporate agents (the interactive we) and have safety in the larger numbers. Those who choose to step out of the focus of collaborative actions and lead change become social actors (the elaborated you) which emerges from the construction of personal and social identities.

All individuals are born with a self-identity, a continuous sense of self, the source of a life-long consciousness of self which emerges in infancy as a result of experiences in the world. Self-identity can grow into a personal identity as a result of reflexively considering personal concerns and prioritised orders of reality. Personal identity is acquired by most individuals by around young adulthood. A social identity can emerge for some individuals as a result of engaging with structural and cultural contexts; it is a reflection of what we care about in appropriate social roles. A social identity can be acquired in a particular context, for instance in leading a demonstration, but will fall away if that role no longer exists. It can be regained, even if in another context.

The last theoretical tool used to understand the research data was Lave and Wenger's (1991) concept of Community of Practice. This explains some of the benefits for individuals of interacting in certain spaces, for instance tutorials, mentoring groups and in other informal groups.

2.5 Communities of Practice

Superficially similar but fundamentally different to Donati and Archer's 'Relationality' would be Lave and Wenger's (1991) notion of Communities of Practice. Communities of Practice (CoP) are defined as 'groups of people who share a concern or a passion for something they do and learn how to do it better as they interact regularly' (Wenger, 2011, p. 1), which on the surface sounds similar to Relationality.

From a Social Realist perspective, the CoP would have a structure and culture which would be particular to the specific community, with members of the group having individual agency. From a Critical Realist perspective the experiences of members of the community would emerge from the events which take place within the community, be these virtual or face-to-face, which in turn would be a result of, but not be limited to, how the community was initially established, and all of these could change over time as a result of generative mechanisms at all three levels.

A CoP would differ from Relationality as these members could have virtual (online and potentially anonymous) personas, as a CoP could operate virtually. The focus of a CoP would be to gain additional understanding of a topic and not necessarily to show care to other members;

there can be a benefit in the form of 'legitimate peripheral participation' so there is also not the 'total sharing' which is required for Relationality; some members of a CoP would not be concerned about reciprocity and there could be benefit obtained from one interaction with a CoP; lastly there could be fractured reflexives, and there are very likely autonomous reflexives who are part of a CoP. Although, as with Relationality, the benefit for the members of a CoP would be an improved understanding within the field.

In this study, CoP will refer to formally and informally formed groupings, especially in tutorial and mentoring spaces. A CoP has certain defining features - it has a specific 'shared domain of interest'; the members 'interact and learn together' as a community; the members develop a 'shared repertoire of resources' (Wenger, 2011, p. 2). While in both mentoring and tutoring spaces, there would be a mentor or a tutor who is charged with leading or guiding the group, there would and should be strong intra-group dynamics where additional learning is likely to take place.

One of the outcomes of being a member of a CoP is that the individual gains an identity of 'learning citizenship' (Wegner, 2010, p. 14). According to Wegner (2010) these acts of learning citizenship may include:

- Managing one's membership within various communities
- Seeing boundaries as something needing to be bridged and through multi-membership becoming brokers to bridge these boundaries
- Seeing the need for a community and bringing this into existence
- Making connections between individuals and communities
- Making connections to bridge gaps, where existing accountability structures are fractured.

This learning citizenship identity, while different from the Archerian concepts of personal and social identity, would form one of the many identities which an individual would assume during their lifetime, and for students at university, being able to develop a student identity, through participation in a Community of Practice, could become a valuable tool for academic success within the institution, as well as in creating a social network.

Thus far this chapter has looked at the theoretical framework which will be used to better understand the empirical data which emerged from this study process.

2.6 Summary

In summary, in Archer's theory of social realism, the structural, cultural and agential domains - and the interaction between the various emergent properties and powers which allow for morphogenesis or morphostasis - create conditions for enablements and constraints to emerge. The structural and cultural emergent properties have 'temporal priority, relative autonomy and causal efficacy' (Archer, 2003, p. 2). The potential causal powers of Structural Emergent Properties (SEPs) of 'distributions, roles, organisations' and of Cultural Emergent Properties (CEPs) of 'propositions, theories or doctrines' (Archer, 2003, p. 5) do not create constraints or enablements *per se*, it is only when these potential causal powers confront the projects which emerge from the concerns of agents (individuals), that constraints and enablements come into existence.

In engaging with these enabling and constraining conditions, the agent is able to draw on his or her agential properties and powers. These are powers of identity, whether this is self-identity, personal identity or social identity; and agency, whether a student exhibits primary or corporate agency or is a social actor. Identity and agency co-exist and both are altered through reflexivity, (based on inner conversations and the ordering and reordering of the orders of reality). Reflexivity provides the space for an agent to develop ultimate concerns, which create life projects, which drive personal practices.

The social realism analytical toolbox permits the researcher to isolate the properties and causal powers within each of the three social domains, and observe the interplay between these causal powers, between the parts and the people in a given context. The 'parts' consist of the objective structural and cultural systems which exist at any time in any given scenario, while the 'people' are the subjective agents or actors operating in the given context. Confronted by similar structural or cultural conditions, agents will not necessarily react in the same manner, as agential causal powers of agency, identity and reflexivity would be based on each individual's constellation of concerns and projects.

In terms of critical realism, social structures exist at the level of the 'real', although the events they generate will be at the level of the actual, and how individuals experience these events would be at the level of the empirical. Cultural systems equally have a more intransitive basis at the level of the 'real', and this is where more enduring patterns of behaviour or traditions as a result of these ideas or beliefs will be found. These will again result in events taking place at the level of the actual, which are experienced by individuals at the level of the empirical.

In the agential realm the same applies. The Socio-Cultural conditioning which individuals and groups experience in a given context is temporally prior and it occurs at the critical realist level of

the real. When individuals and groups interact this would occur at the level of the actual, with these events being experienced by individuals and groups at the level of the empirical.

This complex set of tools, permitted me to examine the context, interactions and changes that occur in the complex and interwoven social world in which the participants in this study need to act and interact.

Within the discussions around social realism, and particularly as these relate to the structural constraints which participants experienced, I have included the concepts of autonomous or ideological methods of meaning-making, as well as deficit theories, the academic literacies and the epistemic access which is critical for success in Higher Education. This was followed by a discussion on Bernstein's Hierarchical and Horizontal knowledge structures which explain why learning in a discipline like Accounting can be so challenging, which is further explained in the LCT dimensions of Specialization and Semantics.

These theoretical tools assisted in understanding the data which emerged during the course of this study.

The research design and methodology I used to answer the research questions detailed in Chapter 1 will now be discussed.

Chapter 3 - Research Design and Methodology

'The language that you dream in is the language that you will understand everything in' (research participant)

3.1 Introduction

The aim of this study was to better understand what helped and what hindered students in their four year journey through the professional Accounting programme at Rhodes University. To assist me in understanding this problem I used a social realist lens to identify the domains of structure and culture to determine how these impact on students in their pursuit of the successfully completing the Postgraduate Diploma in Accounting and how students use agency to navigate the constraints and enablements they encounter.

Identifying the enablements and constraints which students experienced has revealed the generative mechanisms at the Critical Realist level of the real which manifest in these events at the level of the actual. This has provided me with an improved understanding of the mechanisms which result in students' differential pass rates and it allows an opportunity, where feasible, to alleviate or reduce some of the structural or cultural constraints which impact on students. The ultimate goal of this study would be to ensure that students admitted to this institution, to study within this department, would have an equal opportunity of passing, regardless of their natal context.

3.2 Design

This qualitative research project has identified the enablements and constraints experienced by South African students over their four year journey through the professional accounting programme at this university. My first objective therefore was to interview student participants to ask them what had helped or hindered them in coming to Rhodes University, what had helped or hindered them during their time at the university and what had helped or hindered them in their journey through the department.

The original research plan was to start at the end of 2016 by interviewing eight students who had completed their fourth year, these were the Group 5 participants; then at the beginning of the following year to interview eight students who had just started their fourth year, the Group 4

participants; then eight students who had started their third year – Group 3 participants; and then eight students who had started their second year – Group 2 participants. This mostly proceeded according to plan, except I found many students so excited to share their experiences, that I often interviewed more than eight students per academic year.

As I was interviewing students in their second and third years, it occurred to me that some first year accounting student may not have made it into second year, and participants may also have forgotten about some of their first year struggles, and so I decided to extend the study to include four first year participants – Group 1 participants.

Having obtained some sense of the enablements and constraints which students had encountered, the next step was to interview academics within the department to get an understanding of how they saw these enablements and constraints. My original design was to select a couple of academics per year group, from those who had volunteered to participate in this study. The reason for this being that I felt more comfortable, and I had experience, in one-on-one interviews.

In contemplating these interviews I felt that some colleagues may not make themselves available to be interviewed if they did not value the research as quantitative research is valued more highly by most colleagues in my discipline; or perhaps because they thought that they would not add value to the process. Having contemplated the above, I decided to rather make use of what felt like a more challenging focus group interview process and this decision was not based on either cost or speed as suggested by Heges (1985).

In retrospect having focus groups felt much simpler, as I would ask a question or make a comment and the group would simply pick up the discussion and I generally only needed to intervene when the discussion went off topic, or when the topic had been exhausted, or in fact when time was a constraint. Given that colleagues knew and were comfortable with each other, this space provided far richer data than I could have hoped to have gained from face to face interviews where I would have heard fewer perspectives and where colleagues may have been a little more guarded.

It was during the focus group stage that I realised that some of my questions and concerns would remain unanswered unless I also obtained the perspectives of SAICA representatives, the accounting professional body, as well as those of participants from other schools or departments of accounting. This permitted me to clearly understand the SAICA position on issues which had been raised in the focus groups, while interviewing participants from peer institutions allowed some insights into whether Rhodes University was the same as or different to other institutions in

some of the general issues which emerged. This also allowed me to draw some conclusions about the potential reasons behind these similarities or differences.

Interviewing student participants took place on the whole as initially planned, apart from the addition of Group 1, the first year students. The interviews with academics took place in a different format to the one-on-one interviews initially planned and I believe resulted in a far more useful outcome. The SAICA and peer institution interviews emerged as the research progressed and I started seeing gaps in what was arising from the interviews.

In the section which follows, I discuss the selection of participants for this study, preparation for the interviews, the interviews themselves, preservation of the interview audio files, transcribing of the interviews, safekeeping of the transcribed interviews and the original interview recordings.

3.3 Methodology

The source of data for this study emerged from four different interview sources. These were from semi-structured face-to-face, one-on-one interviews with students from five year groups covering the four academic years. According to Jones '[a]n interview is a complicated, shifting, *social* process occurring between two individual human beings, which can never be exactly replicated' (1985, p. 48 (italics in original)). Jones suggests that our bias as interviewers is not something to be avoided, but something to be used to create 'particular relationships' with participants to facilitate a space where individuals can tell their stories (1985, p. 48). This was something I actively tried to create for research participants, a space where they felt that their comments were valued and that these could make a difference to students in future years.

Participant responses were anonymised, summarised and shared with academics during focus groups. Academics were brought together in three different focus groups, a fourth year teaching group, a third year teaching group and a first and second year teaching group, each with five participants in the group. Focus group participants were asked for their comments and insights into concerns and themes which emerged from the student interviews.

Holding focus groups with academics teaching at the same academic level provided the homogeneity seen by Adams, Khan and Raeside to be useful in focus groups (2014). As Hedges suggests, this commonality amongst the participants allowed me access to their 'relationships and interactions' with each other, but equally he suggests that in this 'artificial hothouse' participants are obliged to 'take account of other peoples' views in framing their own responses' (1985, p. 72), which was what I was attempting to achieve to facilitate discussion on topics.

I was concerned that 'social pressures will condition responses' and there may have been a desire by a participant to 'tidy up' how they were seen by others (Hedges, 1985, p. 74). However, from what transpired during the interviews I do not believe this was a factor. Given that we are colleagues in the same department I was not aware of anyone trying to present themselves in a different light, in fact in these focus groups participants seemed to share more than I had expected in what Fine and Weis (2016, p. 267) refer to as a 'context of relative safety'.

The three focus groups each had five participants, which given that the participants all knew each other and were invested in the topic, was probably an ideal size[24] as containing the discussions felt difficult at times, and a group any larger could have been problematic.

It was during these focus groups that it became apparent that I would need to go outside of the university to determine what the outcomes and Professional Skills were which were expected from the accounting professional body, SAICA, and to get some sense of how Rhodes University was the same as or different to other SAICA-accredited departments or schools of accounting.

3.3.1 Selection of participants

a. Student participants

In attempting to gain as full an understanding of the experiences of students in terms of what had helped and what had hindered them on their journey to acquiring the professional accounting qualification, I wanted to ensure that I had sufficient representation from as many of the different groupings of academic performance, race and gender, as possible, within the initial restriction of South African students only. I had elected to interview only South African students as this would restrict the study to these participants' primary and secondary educational experiences.

In my selection of participants, I aimed at representivity amongst the groupings of academic performance, race and gender, as well as of the demographic of the class. In terms of academic performance I divided the class into treciles and worked towards obtaining equal representivity from each third to ensure that all academic groupings of students were given equal opportunity for representation. Furthermore, I tried to obtain an even representation of males and females (at the time that this study started, I did not think to consider non-binary gender representations); and I also tried to make the participants representative of the racial demographics of the class. I do

[24] Some authors suggests a focus group size of six or seven (Hedges, 1985), while others suggested between eight and twelve participants (Adams *et al*., 2014)

believe that those who participated in this study can be said to be representative of students in the average class, within this department, during 2017.

Selecting participants based on their academic performance became slightly difficult for the students who were repeating an academic year. These participants were likely to have had lower marks prior to their repeat year and it was therefore of limited value to base their trecile on their previous academic year's performance. I therefore acknowledge that my method of looking for academically diverse participants was not carried out using a scientifically established method, but it was simply a best effort to ensure that there was as wide a representation as possible from the three academic treciles. I chose to look for students from within the three academic treciles as opposed to looking for students within particular marks ranges, as deciding on mark ranges seemed to be a fairly arbitrary decision. As this study would include five different academic years, a grouping of upper, middle and lower trecile seemed more valid.

My initial goal was to interview eight or nine participants from every academic year, using 'stratified purposeful sampling' which refers to having 'samples within samples within samples' (Patton, 2002, p. 240) which would permit me to 'capture major variations rather than a common core', and which would facilitate making comparisons (2002, p. 242). As I found that many students wanted to share their stories, I had more than eight participants in every year except one. A breakdown of all student participants will be provided later in this section.

The first students invited to participate in this study were the 2016 postgraduate DipAcc (Diploma in Accounting) class. As I intended using stratified purposeful selection of participants for this research project, I had printed out lists of students' academic results for their previous years in anticipation of responses to the appeal for participation. This meant that for the students who had just started the DipAcc year, I had printed out the third year results; for those who had just started third year, I had printed out their second year results and so on. I then determined how many students had proceeded into the following year and divided this number by three to obtain a rough idea of the three treciles which would permit a relatively even distribution of participants based on academic performance. When students started responding to my appeal for volunteers to participate in the research, I worked towards ensuring that I had a relatively even balance amongst these three academic groupings, as well as ensuring that the participants were relatively reflective of the demographics of the class in terms of race and gender.

The initial e-mail to students was sent to South African students within the DipAcc class, immediately after their final exams for the year had been written. In so doing I felt I was running a bit of a risk as students may not have been interested in participating in a research project so

late in the year. These concerns were unfounded as more students offered to participate than I required. This meant that by the end of 2016 I had conducted the first nine interviews, I had already gained some sense of what issues students were grappling with, and I had time to reflect on my interviewing style.

At the beginning of 2017, the new cohort of DipAcc students was invited to participate in this study, initially through a discussion with the class which was followed up with an e-mail. As I was nearing the end of the 2017 DipAcc interviews, the new third year students were invited to participate, again by first addressing the class, following up with an e-mail and using the same format. In the second term, second year students were invited to participate. All of these interviews were completed before the first semester examinations in June 2017. After the first semester examinations had been written, and first year students had selected whether or not to continue into Accounting 102 - the 'CA stream' - these Accounting 102 students were also invited to participate in this study.

Within the cohort of 2016 DipAcc students, there were some participants who needed to repeat their DipAcc year in 2017. I interviewed these participants again at the end of 2017, after they had completed their final exams, but prior to their results being released, to try to understand what they had done differently in this second attempt at the DipAcc year. Within both the first-time 2017 DipAcc participants and within the third year participants, there were other students who were either repeating a year, or who had needed to repeat a year to reach that point. Of these repeating participants, those who were interested were interviewed briefly towards the end of the 2017 academic year, but prior to exams being written, to get some understanding of what, if anything, they had done differently during 2017.

The exception to interviewing a minimum of eight participants in a year was the first year cohort where I felt I only required four first year participants. The reason for this was that I had already interviewed students from four different academic years, which is what I had wanted for the research project. However, I wanted to interview a small number of first year student to identify issues which the other students may have forgotten about as they had proceeded through the years, but also to try to identify existing problems in the first year which may have prevented students from continuing into second year.

Having decided to interview a small number of first year students, all four of the initial respondents were students who had performed well academically, obtaining more than 70% in the 2017 Accounting 101 exam. For me this meant that their comments were that much more impactful, because if students from the top trecile had experienced certain constraints, students in

the other two treciles were likely to have experienced the same constraints, and very likely to a greater degree.

There was an additional first year student who came to consult with me on a separate matter. When I spoke to the student - who would have been the third trecile - about the study I was conducting, he indicated an interest in participating. With this participant having been invited to participate in a different way to how the other students were invited, I questioned my motives, but I do feel that I acted with integrity and that the student was not prejudiced or coerced or compromised in any way. It was simply an invitation to participate which the student accepted.

Where there were insufficient volunteers in any year, I followed up on this, either by general e-mails to the class or e-mails which were sent only to those individuals who fell within the required demographic in terms of South African students, academic performance or gender. The latter two were the areas which seemed to lack fair representation initially. While top performers and female students seemed interested in sharing experiences, male students and students with lower marks seemed less forthcoming.

I was pleased when those students who volunteered eventually seemed to evenly fill my previously contemplated first, second and third academic treciles. Overall there was also a pleasing and relatively even balance between male and female students. Of the 43 students who participated, seven were registered on the student database system as white, and the greater majority of the respondents were black. Beyond being aware of ensuring there was a balance between academic performance, and demographic representation, there was little need to go to extreme lengths to get any particular group to participate. The exception to this being the black males in Group 2. Having had a discussion with their lecturer, he put out an appeal to them to consider participating. I had a flood of volunteers and therefore achieved sufficient representivity within Group 2 participants.

There were very few students whose offer of participation was turned down. There was, however, one volunteer who had had a very different academic career having spent significant time at another institution, and who had spent a couple of years working. Although this may have provided additional insights, as with students who had been educated in other countries, I needed to keep focussed on the group which most concerned me which was South African students who had studied at Rhodes University. There were also one or two volunteers from within Group 4 and Group 2 who were not interviewed as I already had too many participants from within their particular trecile within their year group.

Although I had been clear about my reasons for interviewing South African students who were following the CA route and who had been at Rhodes for most of their tertiary educational career, students who had attended schools in other countries also offered to participate. I had to explain that their school experience would have been very different to that of the South African student's, and this was the reason for having this restriction.

I was intrigued at how there were such differences between my understanding of what was transpiring while waiting for students to offer to participate, and in students' seeming reluctance to respond. When I felt that responses were at times not coming through as quickly as I would have hoped, I understood this to be that students were simply not interested in participating. When responses came through, they were often couched in such humble terms, apologising for the inconvenience in responding to me, apologising for responding so late, wondering if I still had space for them to participate: when in fact I was continuously checking my e-mail waiting for responses. I thought students were reluctant to participate and that my research was not valued; while responses from some volunteers showed that they felt their response would be troubling me. I reframed my thinking to understand that my research was valued, and some participants were simply too busy at the time, or initially felt too shy to respond.

As there were student participants from across five academic years, students have been referred to according to whether they were in Group 5 (those who wrote DipAcc exams in 2016, whether successfully or not), Group 4 – who registered for DipAcc in 2017, Groups 3, 2 and 1 who had registered for 3rd year, 2nd year and 1st year in 2017.

The following is the breakdown of the number of participants in this study, per academic year:

Group 5 DipAcc year completed	n = 9	(Participants A – I)
Group 4 DipAcc year started	n = 11	(Participants A – K)
Group 3 Third year started	n = 8	(Participants A – H)
Group 2 Second year started	n = 10	(Participants A – J)
Group 1 Second semester of first year	n = 5	(Participants A – E)
Total number of participants	n = 43	

I do believe that this research project could have been conducted with a smaller number of participants. It has made analysing the data long and hard and at times tedious work. While there were valuable stories which emerged, many of the basic issues have remained the same from the first year to the fourth year and the research probably reached saturation point in terms of gaining an understanding of students' financial constraints, interactions with the department and

mentoring, with Group 3. Understanding students' struggles with English as a language of teaching and learning was valuable across all five years, and the students who had experienced the protests during their first year (Group 2 and Group 3 participants), seemed to have been more affected by these events.

What may have been more useful would have been to first interview Groups 5 and 4 and based on what emerged from these interviews, then to interview Groups 1, 2 and 3 focusing only on these major themes. In terms of reliability of the research I felt I could not make a significant change to the research design and the questions asked of participants halfway through the data generation phase of the study, and so I decided to continue with the existing research design.

I do not regret this additional work. Given the focus on and privileging of quantitative research within my department, the sample of data as a percentage of the population is what would validate the study for many. In the fourth year focus group I was asked by a participant how many students had participated in the study because 'for you to be drawing a strong finding from a small population, almost requires the other side of the story as well'.

My belief is that this study uncovered the experiences of many of the students within this department. All South African students were invited to participate, these students elected to do so, and they were representative of their peers across academic performance, across gender and racial lines. While I am sure there were many untold personal stories, these students told their stories on behalf of those who elected not to do so.

Next I move on to the second stage of the study, interviewing the academic staff in focus groups.

b. Academic Staff Participants, Department of Accounting

My original plan with the interview process had been to conduct one-on-one, face-to-face interviews with a couple of academics, who would have volunteered to participate, from across the academic years. This would allow me to get their insights into what helped and what hindered them and their students. This would be an attempt to determine whether there was any correlation between what actually helped and hindered students and what their lecturers felt helped and hindered them.

As the student interviews began and as the themes started emerging, I struggled to decide how individual lecturer participants would be selected over other participants as in all likelihood the participants who responded would be those who were interested in pedagogy, and the thoughts of the rest of the academic cohort would remain unheard. It felt that it would add more value to the

study to hear more of the lecturer voice responding to the issues which had been raised. Additionally, it could have been deemed unfair to limit the opportunity for feedback from academics in this study. In reflecting on the interview process I believed that in a group context the conversations would be more robust and interactive, and would be more reflective of the different opinions and therefore philosophies of teaching which students experience within the department. Additionally I hoped that a greater variety of issues would be raised and discussed.

My final decision therefore was to invite all academics within the department to participate in focus groups to look at this student feedback. These focus groups would be an opportunity to hear students' comments about what helped and hindered them, and to provide the academics with an opportunity to contemplate these comments, and where possible to plan a resolution for issues which had been raised. As most academics within this department teach primarily in one year, the focus groups were divided according to the academic years, which provided an additional commonality for the participants. Prior to the focus group taking place participants were asked to provide me with a couple of paragraphs explaining what helped and hindered them in reaching their academic goals, and what they believed the enablements and constraints were under which accounting students progressed through the department. This would mean that the emphasis was not entirely on the students, and it would give us a starting point for discussion as a group.

Comments from these focus groups have been referred to as FG4 for the DipAcc group, FG3 for the third year cohort, and FG1&2 for the combined first and second year focus group. Individuals within these focus groups have not been identified, simply the focus group as a whole.

Given the structure of the department, the Head of Department would have some influence over and input into the culture of the department. With this in mind, I interviewed both the Head of Department and the person who at that time was Acting Head of Department to get some insights into their perspectives on structural and cultural dynamics within the department. Comments from these interviews have simply been referred to as a comment from a senior member of the department.

As the student participant interviews progressed, it became clear that it would also be necessary to interview the then co-ordinator of the TAI and Ncedana mentoring programmes, as well as those involved with the Thuthuka mentoring programme within the department.

One absence I am aware of in this study, is that of the Extended Studies lecturer in accounting in the focus group discussions which took place. This absence led me to an increasing realisation,

over the course of this study, of the extremely limited co-ordination between the Department of Accounting and the Accounting lecturer on the Commerce Extended Studies Programme.

Student participants were selected for reasons other than whether they had been on the CESP; some participants were CESP students and some were not. The voice which was absent was the accounting ESP lecturer who could have been part of the first and second year focus group. Each focus group met to consider and discuss comments which students had made which were relevant to their year of teaching, and ESP students participated in groups 3, 4 and 5. It does raise the question of the absence of this lecturer from processes within this department.

c. Professional Body Participants- SAICA

During the fourth year focus group, issues were raised about the expectations of SAICA in terms of the language proficiency of students exiting the fourth year programme. Language proficiency is one of the professional skills outlined in the SAICA Competency Framework, and this refers to the need for CAs to be able to communicate effectively and efficiently. Based on this I asked two SAICA representatives to participate in this study.

The South African Institute of Chartered Accountants (SAICA), according to their mission statement, aims to 'serve the interests of the chartered accountancy profession and society, by upholding professional standards' (SAICA, 2008). To achieve these goals, SAICA, amongst other responsibilities, provides professional accreditation of the accounting programmes of qualifying institutions which in turn allows students studying at those institutions who pass the fourth year (CTA-equivalent) of the professional accounting programme, to write the Initial Test of Competence (ITC) assessment.

The ITC was previously known as the 'Qualifying Exam 1' (QE1) or simply as 'Board 1'. The institute manages the entire process for the ITC assessment which is written in the January following the students' completion of formal tertiary studies; as well as for the Assessment of Professional Competence (APC) which is written during the now 'Trainee Accountant's' second year of training.

Departments of Accounting prepare candidates for in particular the ITC, which is based on the curriculum taught at university. Although the delivery of the curriculum is left up to the university, according to Lubbe (2013), the curriculum itself is prescribed by SAICA, and this is controlled through the administration of the ITC examination process.

SAICA's responsibilities relating to the ITC and APC assessments are not only administrative, managing registrations and venues; but extend to ensuring the content of the exam papers is of a suitable standard; managing the process of marking the papers; as well as the process of moderating the final marks. SAICA is therefore involved in every aspect of the assessment process and is keenly aware of the standards which are required for success in these two summative assessments. Passing these two exams, together with the completion of a three year training programme, permits individuals to register as a chartered accountant with SAICA and to be able to use the highly sought after designation CA(SA).

Having considered the issues which students had raised, particularly as constraints, within the Department of Accounting at Rhodes University, and how the academics within the department viewed these issues, this next layer of data collection within this study was to get some sense of how SAICA viewed the issues raised.

My particular interest in this instance was how SAICA understood the 'professional skills' and in particular the criteria of 'communicates effectively and efficiently' which students were required to have achieved before leaving university. It was also to get a sense of whether the constraints and enablements which had surfaced in my interviews were commonly experienced by other accounting students, or whether these were particular to students at Rhodes University.

For this study I interviewed two senior members of the SAICA staff who, while they have different areas of involvement within the organisation, together had a combined focus of: the required development of students and their competencies so that they are prepared for the workplace as Trainee Accountants; oversight over the effective functioning of the Thuthuka Bursary programme; as well as communicating with the various accredited institutions regarding the knowledge and skills required from students for academic success in the SAICA-administered ITC and APC assessments.

I started these interviews with a general question around their experiences of what helps and hinders tertiary students registered for the four year professional accounting qualification, again trying to get a sense of which issues are particular to Rhodes University and which issues are not. I then moved on to the specific questions about the professional competencies which universities are tasked with developing in students.

d. Participants from other Universities

While constraints raised by student participants were in themselves of concern, the responses to these concerns from academics within the department provided additional insights into these

constraints. Having obtained SAICA's additional input into some of these concerns, I felt that it would add greater depth to the study to have some understanding of whether or not these constraints existed at other institutions. The initial concern behind my study was why it was that students at this institution had lower pass marks than would be expected given the smaller class sizes and given the opportunities and advantages which seem to exist at this institution.

Discovering what helps and hinders students who intend following the four year Accounting programme at Rhodes, was in itself interesting and valuable. However, it meant that I had no sense of how these issues may be the same as or different to what students at other institutions experience. This initially made me feel, 'so what?' Although this was not part of the original proposal I therefore felt it necessary to get some sense of how other Departments or Schools of Accounting viewed their students' experiences, to allow me to understand how similar these student experiences were to students at other institutions.

It is important to remember that one academic at any institution is not likely to be fully aware of all the issues with which students at their particular institution struggled. However, it was beyond the scope of this project to conduct a similar number of interviews at every institution. One peer participant was interviewed from each of six SAICA-accredited universities. The universities were purposefully selected from the fourteen accredited universities specifically for their perceived potential similarity or difference to Rhodes University in terms of issues such as historical advantage, language of learning and the pool from which students are recruited.

Given the limited number of SAICA-accredited accounting programmes in South Africa, if precise descriptors were placed as a link to comments which are discussed, these institutions would be very easily identified. This would be problematic as I had undertaken to provide participants with anonymity. I have therefore placed the comments without detailed identifiers. While this could result in a loss of a certain degree of richness and context of the comments, I do believe these are still valuable without a full and detailed context.

Participants from six institutions were invited to participate in this study. Four were from 'traditional' universities and two from 'comprehensive' universities. All but one of the institutions are recorded as having English as their medium of instruction, and that one institution was recorded as having both English and Afrikaans as the languages of instruction.

Four institutions were affected minimally by the institutional mergers which took place during 2005, the remaining two were affected significantly by these mergers. In terms of selecting peer participants, I also took into account which institutions were deemed to be Historically White

Universities (HWU) and Previously Disadvantaged Institutions (PDI)[25]. The peer participants were as follows:

Reference	Description
PA1	Previously advantaged, English, involved in a merger process
PC1	Comprehensive university, English, mix of HWU and PDI
PA2	Previously advantaged, English and Afrikaans, limited merger process
PC2	Comprehensive university, English, only PDI
PD1	Previously disadvantaged, English, limited merger process
PA3	Previously advantaged, English, no merger process

Peer participants were asked what it was that they believed helped or hindered students in their department/school on their journey through the four year professional accounting programme. Follow up questions probed these responses and in particular the issue of language.

e. Triangulation of research data

Although this had not been the intention when deciding on the staff focus groups, these provided a source of triangulation (Flick, Kardoff & Steinke, 2004) for the comments which had been made by students. This was further reinforced through comments made by the SAICA representatives with further validity being provided through some of the comments made by peer institutional participants.

3.3.2 The interview process: pre-interview framing and planning and the interviews themselves

Before the commencement of an interview, I would discuss the informed consent form with every participant. In so doing I would explain, and ensure that they understood and agreed to, each of the aspects; explain what the transcription process would be; and then I would ask participants to sign the informed consent document. The interview process itself would then begin. The one exception to this process was a telephonic interview with an academic from another institution, where the content of the informed consent form was discussed prior to the interview, but only returned to me afterwards.

Each interview began by thanking the participants for volunteering (in the case of student participants) or agreeing (in the case of the other participants) to participate in the research

[25] HWUs under the apartheid era government had predominantly white student enrolments and benefited from state resources, while PDIs had predominantly black student enrolments and were under-resourced. (Hall, Symes, Luescher, 2004)

project and by providing a brief overview of the study, although this may also have been covered while discussing the informed consent form.
In preparation for the student interviews, I had printed out the relevant student information from the Rhodes University database, which included the participant's name, home address, school attended and school marks, as well as their academic record at this institution to date. This meant that prior to the interview I had some information on the student I would be meeting, and I could identify areas which may be relevant to probe during the interview.

I found that my role as interviewer was significantly different in the four different interviewing spaces and these will therefore be discussed separately.

a. Student Interviews

Prior to this study I had supported the need for objectivity and neutrality in my role as researcher. However, in the student interviews I found I needed to contemplate (through inner conversations) and reflexively and consciously adjust my role from being a removed observer to one which I felt was appropriate, that is, being an interested and concerned enquirer. In the first few interviews while adopting a more distant and removed persona, I felt disconnected from the participant during the interview, and would make notes to comment or provide advice on issues (like ways of studying) after the interview, which felt contrived.

As the process unfolded I felt that remaining distant and dispassionate while students were telling their heartfelt stories felt inauthentic. This was the 'ask[ing] for revelations of others [while] we reveal little or nothing of ourselves … as we hide behind the cloak of alleged neutrality' raised by Fine *et al*., (2008, p. 169). I subsequently allowed myself to be a more engaged, empathetic and compassionate listener, by adopting what Wengraf refers to as a 'relatively passive receptive style' (2001, p. 154). It felt to me like participants saw me as a '*Human-Being-in-a-role*, not denying [my] humanity and acknowledging the humanity of the interviewee' while maintaining a focus on the research questions and responses (Massarik, 1981, p. 205 in Wengraf, 2001). In so doing I permitted myself to become what Jones calls a 'research instrument' (1985, p. 48) in the process of conducting the study. This became especially important and valuable when participants started sharing very difficult life experiences or commenting on staff or aspects of the department. I needed these participants, who had volunteered to share what had helped and hindered them on their various journeys, to feel that I would honour them and their stories. To feel that although I was one of the staff in the department, I had empathy for what they were saying, that I could understand the distress they were feeling, and that their sentiments and narratives would be heard with respect and compassion.

In the interview process, when probing, I would generally ask the participant to 'tell me about that'. During the interview I needed to continuously remind myself, especially initially, that as much as students were sharing what had helped or hindered them on their various journeys, I still needed to be paying 'double attention' (Wengraf, 2001, p. 194) to not only what they were saying, but to keep trying to identify the agential aspect in managing these constraints or enablements, even if participants were not always able to articulate these. In trying to solicit responses to how individuals coped with constraints, I would generally ask the participant 'how did you manage that?' Identifying one's agency is not always a simple task!

Wengraf speaks about using 'idiolect' or the language of the interviewee when interviewing (2001, p. 64). I did not find the need for this to a significant degree when interviewing the 43 students for this study, although there were times where a particular word was used to describe something and I would use the same word in probing further. An example of this is the word 'cross-nighting' which is used to describe working through the night and going to sleep early the next morning.

If I became aware that a participant was struggling in her or his use of English, I would filter my use of language to ensure that the interview depth and range was not limited as a result of the participant feeling uncomfortable or unable to respond to the questions. There were only one or two interviews where I felt that the participant had simply not engaged or indeed 'participated' in the interview, and this lack of engagement was as a result of something which lay outside of the interview space and not as a result of the participant feeling constrained by language.

At the end of the interview process, many participants thanked me for the interview space which permitted them to reflect on their journeys and to see how far they had come. For some this came at a time where they were feeling despondent and this gave them the opportunity to gather their strength for the next round of lectures or tests. This comment from participant 4G is an example, 'sharing my experiences and looking at how far I've come, it's really amazing because you reminded me that it's not been an easy journey, but regardless of whatever obstacles that I went through, it is possible'.

I was humbled and at times shamed by the appreciation which was expressed, as this space had been provided firstly to understand the problems which students were experiencing, but also for my benefit as a researcher and as an individual.

b. Feedback to department and departmental focus groups

My sense that the focus group setting would be a successful way of capturing the diverse views of academics within department was not unfounded. I believe this was a successful method of soliciting feedback, although at times I found it challenging both to facilitate the group and to deal with what emerged during the focus group discussions.

During the focus group sessions, participants were advised that the student feedback which was to be discussed was not the sole focus, but was just one aspect, of the study. The focus of the study would be a more theorised examination of these and other issues which had emerged during the interviews, particularly within the framework of the domains of structure, culture and agency. This feedback on student experiences was being presented to academics at the earliest possible opportunity as some issues were serious and needed timely reflection and contemplation.

The focus group interviews were conducted firstly amongst the fourth year academics, the subject leaders, which included the head of department. The academics being very comfortable in each other's company, the conversation very quickly reverted into a type of informal, tea-room conversation which for some participants was less guarded and mediated than it may have been in a one-on-one interview. In facilitating these focus group sessions, I felt that my role was to place a question or comment on the table and to withdraw from the discussion and let the focus group participants continue responding to it until they had exhausted their thoughts on the topic. Particularly in the third and fourth year focus groups, there were often dominant participants and at times it became necessary to act as gatekeeper to ensure that all participants who had a comment to make, were heard.

It was in the focus group space that I found I was particularly aware of needing to pay 'double attention' to what was happening within the group and to answering the questions which needed answering. In spite of this, and as a result of my lack of experience in facilitating focus groups, in the fourth year focus group I attempted to cover too many issues in too short a period of time. It would have been more useful to discuss just a couple of core themes and examine these in greater detail. Some important questions which needed discussion were part of a larger whole and were therefore left unanswered or undiscussed. In spite of these concerns, the focus groups provided invaluable insight into how academics in the various year groups viewed Accounting students and their struggles. In so doing this provided a valuable additional layer to the complex Rhodes University Accounting student experience.

c. Looking outside of Rhodes University: SAICA and peer institution interviews

The SAICA interviews and all but one of the peer participant interviews were conducted one-on-one and face-to-face. One peer participant interview had to be conducted telephonically due to logistical problems, which was not ideal as I felt that I was missing non-verbal cues which would have assisted in additional probing, and I felt I did not have the opportunity to build up a rapport with this participant. Both of these were identified by Adams *et al.,* (2014) as potential problems with telephonic interviews. The practical problem of lack of clarity during the call also added to this frustration.

The focus of my study originally was to interview students at this institution and try to understand the constraints and enablements they experienced, and to have a brief look at how these experiences were understood by a couple of academics in the department. From the focus groups, additional questions emerged from comments about the accounting professional body, the South African Institute of Chartered Accountants (SAICA), having certain expectations of the communication skills expected of students graduating from the various institutions. It was argued that it was for this reason that a certain level of communication was used by academics and expected of students. This related to the professional competencies of students, and in particular to their ability to communicate effectively and efficiently.

As the focus groups were being conducted, the question which kept coming to me was, so what? If this is what happens at Rhodes University, is this peculiar to this institution or similar to what happens at other institutions? I needed to place the student experience at Rhodes University in some sort of national context. To provide a context for the Rhodes academics' comments I thought that it would be useful to just have a glimpse of how other departments or schools of accounting saw their students and their struggles. There is a caveat though; that interviewing one academic from a couple of purposefully selected institutions cannot provide a definitive insight into these departments and their students' struggles. This was simply to provide a broader context for the Rhodes academics' comments and a little insight into how other institutions viewed their students' struggles. The comments which emerged from these interviews of academics at other institutions were not a comparison of lecturer or student experiences at various institutions, but they provided some perspective of the Rhodes University lecturer and student experience.

I therefore decided to interview one member of the Accounting academic staff from a group of selected universities. I deliberately targeted large historically advantaged institutions, which may have had a similar cultural background to Rhodes University, as well as institutions which offered instruction in both English and Afrikaans, as well as historically disadvantaged institutions. These

institutions were selected specifically to get an idea of how widespread the issues were which had been raised by the student participants.

In asking for participants in these purposefully selected institutions, I generally made contact with the Head of the Department or School, as I felt they would be most aware of the problems experienced by their students. Where the Head of Department was not available or they felt that another member of staff would be more suitable for the interview, I made contact with that individual. Occasionally I simply made contact with an individual who was seen as having insight into the struggles of students at their institution.

I do need to repeat, however, that this can only be a glimpse into what students at these institutions experienced. Should an equivalent number of interviews be conducted at any of these institutions a different result may be achieved. However, given what emerged from these interviews, I believe that these interviews proved invaluable, and they served their purpose of gaining a perspective on whether the problems experienced by Rhodes University students are the same as or different to experiences of students at other institutions.

My role as interviewer/researcher in both the SAICA and peer institution interviews was fairly similar. I felt that I was simply asking an open question and then guiding and probing the responses which I received. There was little need to encourage responses as these individuals had very set ideas of where the problems lay and my biggest task was often keeping the participants on topic. These interviews lasted well over an hour. With some participants I switched the recorder off at the end of the formal interview and they continued talking as there was a need to share their thoughts, even though these were not always relevant to my research.

3.3.3 Theory and Interview Questions

Wengraf (2001) speaks about qualitative research consisting of research and interview questions; research (or theory) questions form the basis of the interview questions which will be asked. These interview questions need to be carefully contemplated to ensure that they lead the interviewer to answering the research questions which have been posed.

The research or theory question underpinning this study was:

What enabling and constraining structural and cultural conditions are experienced by South African students as they endeavour to meet the academic requirements of the four year professional accounting programme at Rhodes University and how do they use individual agency to navigate these?

As Wengraf points out, asking this question of research participants would not have been likely to generate useful responses and so I needed to formulate interview questions which would lead participants to providing responses which would guide me in answering my research question.

In the interview process therefore, there were a couple of in-depth semi-structured questions asked of all students. These began with the ice-breaker question:

Tell me about yourself, tell me where you come from, tell me about your family? While this question was ostensibly to get students to relax and just chat about themselves, in reality the question was a useful source of information about the participant's home, who they were, who in the home was employed, who else in the home had gone to university. It was also a space for the participant to relax.

There were three main interview questions which were asked of all student participants. These questions were based on the research question of understanding the constraints and enablements which students experienced on their journey through the professional accounting programme at Rhodes University.

Tell me about what helped and what hindered you on your journey to Rhodes University?

Once you were at Rhodes University, what helped or hindered you on your journey … through the university? (For those who had completed their undergraduate or postgraduate degrees) / *… up to this stage of your academic career?* (For those who were still completing their undergraduate degrees).

What has helped or hindered you in your journey through the Department of Accounting.

Asking participants what had helped or hindered them would answer my core questions around the enablements and constraints which students had encountered. To ensure that they gave some thought to their experiences in each of the areas prior to coming to university, while at university and while in the department, the questions were broken into these three topics.

When students offered a constraint or a hindrance which they had experienced, my follow-up question was, '*and how did you manage that'* or *'how did you overcome this problem*?' This would allow me insight into the agency used by the participant to manage this constraint, although I found that this question was sometimes quite difficult for students to answer and the initial response would sometimes be 'I don't know'. This would require further probing, but I was not always successful in getting a response, as not all students are accustomed to being reflective.

As I did not want to assume that participants would be comfortable and familiar with the word 'hindered', I would often repeat the question asking what obstacles they had faced and what had helped them.

The final two questions which I asked, were:

Do you have any suggestions for the department about how things could be done differently over this period? And: *What advice do you have for students who follow behind you?* The final question being: *'Is there anything else you would like to add?'* There were very few responses to this question, as participants seemed to have exhausted what they wanted to share at this stage.

I found the 'students who follow behind you' question clumsy and struggled with it, but would often rephrase it to: if you had a brother or sister coming to Rhodes University, to study Accounting, what advice would you have for them. While the last two questions did not relate directly to the research questions, I asked these questions as I have found that students can be a wonderful resource when it comes to insights, advice and suggestions.

For repeating students who were involved in the follow-up interviews at the end of the year, the initial question was simply *'What have you done differently this year in terms of your accounting studies?'*

I felt that the interview questions I had planned would assist in eliciting appropriate responses to the research questions that I had posed. When a student was speaking I would generally not redirect them unless their responses were totally unrelated. Even then, I would generally allow the conversation to continue for a while before gently bringing the participant back to the research questions. With some participants, having asked the first question I did not need to ask another question for over half an hour as they talked about themselves, their families, coming to the university and what had helped and hindered them on these journeys. They were answering the interview questions I had set, without these having been articulated.

There was, however, one theory question I would have liked to have had answered, and that would have been to establish what the individual's life goals, or ultimate concerns, were. What they would have liked to have fulfilled or achieved within the next five or ten years; or if they could create the perfect scenario for themselves twenty years hence, what would it be? Not asking this question meant that I had to take responses to other questions to get a sense of what these students' ultimate concerns were. In most cases participants had provided the response to this in answering other questions, but asking this question would have been more direct and would have provided richer answers.

The focus group interviews were more discussion-based. The issues which students had raised were offered for discussion and these discussions formed the basis of the data emerging from these focus groups. This part of the data collection process was probably the most challenging. These discussions were with colleagues and there were existing relationships, existing ideologies and on the whole a very comfortable way of interacting with each other. There were those who were accustomed to playing a dominant role in group discussions and others who were accustomed to playing a less dominant role, and I needed to manage these role-players.

The SAICA participants were asked to comment on what it was that most students appeared to struggle with. This was firstly to ensure that there were no obvious omissions in my data, but secondly to start gaining a better understanding of whether the issues experienced at Rhodes University were similar to or different from other institutions. With the SAICA participants there was also the specific question about being explicit about the communication skills which were expected from DipAcc graduates, given that the fourth year focus group had referred to this as being their expectation of the students, based on SAICA requirements.

Interviews with the peer (university) participants were slightly different. In this instance I was trying to find out what, if anything, was different to the student experiences on the Rhodes University campus. I would first ask what it was that, to the best of their knowledge, helped or hindered students on their campus. Depending on their responses I would then follow up with questions asking particularly about language difficulties which their students may have experienced.

I next discuss how the digital interview files containing the seventy hours of interview data which I had accumulated over this data collection period, were duplicated, stored for safekeeping and transcribed.

3.4 Duplicating, transcribing and safekeeping of interview data

As soon as was feasible after every interview, sometimes immediately thereafter but often only at the end of the day, I would copy the files from the digital audio recorder onto my laptop and upload these to both Dropbox, which had a folder I shared with a transcriber, and to my personal Google ‘My Drive’. This meant that the files were available for transcribing, but perhaps more importantly it meant that the files were available in three places for safekeeping. Once I started working on my actual dissertation I had already set up a backup location for my entire PhD

folder, which contained all my data; interviews, transcripts, articles and administrative records which were also duplicated automatically in my Google My Drive should the unthinkable happen to my laptop. As I reached the end of this process, and needed to access My Drive, my dissertation document became corrupted. In My Drive, there were up to 100 versions of this saved document. It was a simple matter to choose the second last, and uncorrupted, version to work from again.

After the transcripts were returned to me, I would check these carefully against the recorded interviews and then forward the corrected version to the participants for correlation and asking for them to note any corrections. I also took this opportunity to ask the participant if they had had any additional thoughts about their journeys to and through Rhodes, subsequent to the interview. In this e-mail I also asked participants if they would like to be kept informed of the progress of the project. The participants who indicated that they would be interested have been kept up-to-date with the significant milestones in the research journey, and will in due course be sent a link to the library repository link to a copy of the dissertation.

Having conducted the interviews, having had these recordings transcribed and having provided the participants with an opportunity to check the transcripts and add further comments, the next step was the coding of these transcripts.

3.5 Coding of data

The coding of data was important so that the comments were easily attributable to a particular participant or focus group.

3.5.1 Creating identifiers for participants and focus groups

Prior to coding and to ensure anonymity as far as possible, participants needed to be referred to using a participant identifier. Each identifier started with a number which indicates whether they had completed the DipAcc year – the Group 5 participants whose code started with a ‘5’; whether they had started the DipAcc year – the Group 4 participants started with a ‘4’; the Group 3 participants - with a ‘3’, the Group 2 participants - with a ‘2’ and the Group 1 participants - with a ‘1’. This number is followed by a letter (A - K) which indicates the academic ranking of the participant, relative to the other participants within that group, at the time of responding to the appeal for participants. Initially there was a third indicator to remind me of the gender and race of the participant and therefore who the participant was. This permitted me to mentally step back

into the interview and have a sense of the words which I was working with. This was deleted prior to submission of the dissertation for examination.

Focus group participants were identified according to the focus group in which they participated, i.e. FG4, FG3 and FG1&2, but there were no personal identifications.

The comments which were included in this dissertation have been identified in ways which will help a reader understand 'who' was speaking, without having to continuously consult a table. Where comments were made in a one-on-one interview, the participants have an individual reference, while focus groups will in themselves have a reference. However, the individuals within the focus group will not be identified. Similarly the SAICA and peer institution interviewees have individual references as these interviews took place in a one-on-one interview.

As there were only two SAICA participants they are referred to as SC1 and SC2, as there was no need to differentiate between the two participants. Amongst the peer institution participants, having some idea of context of the institution which the peer participant represents was useful.

3.5.2 Preserving anonymity of participants

Given the smaller number of student registrations at the fourth year level, and given that the lecturers spend a significant amount of time with these students, and then discuss these students and their progress in tea room conversations, I struggled with how best to preserve anonymity for this far more recognisable group of students.

I first attempted to use gender neutral pronouns (them, they, their) but this made sentence construction complicated and clumsy, especially when a third party was being discussed in the same sentence. My decision has therefore been that for all but Group 5, I would stick with the gender as recorded on the Rhodes University data system, as I had not asked participants if they identified as any particular gender, binary or non-binary. Group 5, who had completed their DipAcc year, were treated differently. These being the participants who are most likely to be identified through their comments. These participants were randomly allocated a gender which may or may not reflect their actual gender. Also in an effort to preserve anonymity for this group of participants, specific incidents or roles which they have referred to may be altered slightly to guard against any possible loss of anonymity.

Where topics were particularly sensitive I did not refer to the year of the participant. Protecting the identity of the participants and their future relationships with past lecturers was of paramount importance to me.

3.5.3 The process of coding

I was initially concerned about using a computer programme to assist with the coding of this data, but given the huge volume of interview data which I was dealing with I felt I needed to have assistance in sorting the raw data into themes. I decided to use NVivo for the initial thematic analysis into main concepts of structure, culture and agency (each of those had sub-themes) as well as enablements and constraints, whether these were prior to coming to Rhodes University, while at Rhodes, or relating to the actual Department of Accounting.

Acting on online advice from the NVivo consultants I coded in multiple places. Given my previous experience, I was fearful of coding comments which were too small to be of any real use, so I coded whole paragraphs or parts of paragraphs, in multiple places. This meant when I ran the extract reports from NVivo to start using these in my thesis, my original volume of data had increased significantly and had once again become a little overwhelming.

After I had been working on my coding for a while I realised that Enablements and Constraints would need to be attached to either structure or culture as well as generally to some form of agency; as the participant would have used agency to overcome the structural or cultural enablement or constraint, so there was an immediate four-fold replication of all of my data.

I did not find coding in multiple places useful for my analysis, while it may well be useful in other studies, particularly where multiple people are working with the data. I found this not to be a useful technique for me and it just created additional work instead of streamlining the existing work. I would therefore contemplate this duplication of data more carefully if I were to undertake a project like this again in the future.

My next level of processing the data was to extract the interview data, separated according to the student year group, sorted according to the various nodes of structure/culture and agency and enablements and constraints. These extracts were saved into different files according to the group being examined. I therefore had five documents, one for each of the five different year groups, each with headings relating to structure, culture and agency and enablements and constraints, and within that the comments made by every participant in that year group.

My next step was to use a finer grained analysis of the data and copy and paste relevant sections of these files into the appropriate paragraphs in my working document which was starting to take some sort of shape. I could now start working on analysing the data.

3.6 Analysis of data

I had initially coded the data into the five different participant groups as I did not want the student experience within any one year to be lost within the volume of data from other years. Within each of these years I began by examining the issues related to structure, culture and agency and enablements and constraints which were raised by participants. These interview extracts were placed into emerging chapters, the themes of which had started to surface during the interview process. The next task was to start theorising and analysing this data.

As I had spent many months checking transcripts and working on the coding of these transcripts, I felt I had lost touch with my theory and had to return to it to allow me to correctly identify and re-identify the subtler themes which were emerging. I also needed to work on incorporating and understanding theory I had initially not thought I would use, as I saw this emerging in the data.

I started working with the data from Group 5 and sorted this into emerging themes. Next I added the data from Group 4. Thereafter, I added separate chapters containing the fourth year focus group and SAICA responses to these themes, and finally I included the experiences of participants from other Departments or Schools of Accounting. In the next iteration I included the Group 3 student data and I introduced the focus group / SAICA / peer institution responses into the relevant chapters. The chapters now reflected the issues raised by students followed by the three levels of responses, where relevant. The final iteration was to introduce Group 1 and 2 comments. When examining Group 1 and 2 comments I was looking for new themes or a different perspective on existing themes as I was starting to reach saturation point in some themes. All relevant data was now in one working document.

My final step was to raise student comments, and to immediately follow these with the response from the focus groups if there was one and, where relevant, with a SAICA or peer institution response. This allowed for a more seamless or fine-grained flow from an issue being raised, to the response from the departmental focus groups, to comments from SAICA and peer institutions. Not only did this make the dissertation text flow, these confirmations also serve to triangulate these participants' experiences. It was at this point that I started feeling like Denzin and Lincoln's *bricoleur* (2008) with the various texts from various participants starting to take the shape of a research quilt and the quilt was starting to feel pleasing to my research eye.

When theorising some comments, I was aware of and uncomfortable with, and yet at times seemingly unable to move away from what Fine *et al* refer to as an 'epistemological double standard' (2008, p. 189). This is a situation of wanting to present 'those voices who have

historically been smothered' as they had presented themselves, while for the 'voices of white men', those who had historically been advantaged, I felt very comfortable to 'theorize boldly' (Fine *et al*., 2008, p. 189), particularly where these comments from privileged individuals were about those whose voices were 'historically smothered'.

I understand now that this is because the historically smothered voices need to be heard, to not do so would be heaping additional injustice on existing injustice. Although Fine *et al* refer to 'men' this was not really a gendered approach, the 'voices of white (wo)men' need to be equally challenged where their comments revealed a lack of awareness of the struggles of our students. It was not my role to do this challenging during the interview process, as I did not want to influence the process of the focus groups. I was able to do this after the event, and indeed as a researcher it was my duty to sharpen the focus of the theoretical lens on what was said and to be able to highlight themes for what they were.

Where an issue was common across all years, I stopped combing through the interview transcripts of all years for a mention of this particular theme, and have instead only looked for a mention of this theme which added to the existing comments in some way. Financial constraints and enablements is an example. This in itself was large enough to be the only theme to be examined in a dissertation, but it meant that the other, sometimes more subtle, themes would be overlooked. After analysing the financial constraints of the two post-graduate cohorts, I decided that I had reached saturation point, and only examined the coding for the remaining for issues which were raised and which were different to those already mentioned.

I have removed verbal tics, contemplations (um…), verbal 'fillers' (like/you know) and repetitions, where these have distracted from the participants' comments. Where these seem to add to the comment or to have added a different level of understanding, I left these in place. I occasionally also restructured the participants' responses to allow the grouping of comments on similar themes and to allow the response to flow more smoothly. To avoid the repetition of s/he or hers/his throughout this thesis I have from time to time elected to use the simpler option of plural pronouns.

In analysing this data, I was always aware that I was an insider in the department and my initial perspective of incidents would be through my own lens of lived experiences within the department. It was critical to interrogate these issues deeply and to ensure that I was aware of the limits of my objectivity and of my own bias, as far as I could identify these.

It was during the process of interviewing and facilitating focus groups that I understood the deeper reason for my desire to better understand why some students struggle to such an extent in my department, as understanding this would also permit me to understand my own struggles within the department. In giving voice to the participants' concerns, I felt I was also legitimately giving voice to my own concerns. Given my own experience of exclusion within the department I was aware of avoiding a particular focus group initially in terms of facilitating the group, then in terms of checking the transcript, then again when coding the transcript and finally in analysing the coding. Even as I reached the final stages of analysis and summarising the data, I was aware of deep emotion when I read some of the comments which were made, and I can still hear particular words being uttered.

3.7 Relationship between the researcher and the researched

The primary group of individuals who volunteered to participate in this study, were students from within the Department of Accounting, who were at five different stages within their academic careers. As I was a lecturer within the department, this could be a constraint for some individuals and I am sure that this would have inhibited some students from volunteering.

My role within the department, however, was to teach at first year level. This teaching took place at the Accounting 101 level, which is the introductory semester, and thereafter I taught on the Accounting 112 second semester course, which is a terminal course and students do not proceed into Accounting 2. This means that my engagement with participants would have been at the level of the first term in the first semester of first year and I would not have taught them again thereafter. I would also have had no authority to determine who passed or failed in any of their subsequent academic years. I would therefore have little or no authority over these students and there was no need for them to feel the need to behave in a certain way, thinking that their comments could impact on them being accepted, for instance, into the DipAcc programme.

I do, however, appoint tutors to assist on the first year programme, who would generally be third of fourth year students. There were a couple of research participants who were also tutors and I did find navigating this space a little difficult. Being Tutor Co-ordinator I needed to be firm and ensure that tutors were delivering on my expectations and their undertakings when appointed as tutors, and yet some tutors had shared challenging experiences with me. My way of managing these spaces was to be professional and firm in the tutor meeting spaces, but then to allow a space after tutor meetings to follow up in a more supportive manner. I could also not treat tutors who

had participated in the study differently to other tutors, as I needed to protect their participation from becoming common knowledge.

Not only am I a lecturer within the department, I am also a white lecturer. This meant that some participants may have found it difficult to speak to me about some of their experiences when for them race had been either the focus or the cause of these experiences. It may equally be that, as I would be seen to be a product of privilege, some participants would have struggled to speak about their experiences of growing up in impoverished circumstances, or their frustration in seeing the privilege of others, as I would not be able to relate to these feelings.

Being a white lecturer I found that some white research participants found that it was acceptable to engage with what felt like 'race talk' with me. This was a difficult space as I did not want to challenge the participant on their comments and risk alienating them and thereby reframing the interview process. Challenging participants' comments could result in participants no longer speaking freely and the interview no longer being as rich as it may otherwise have been (Jones, 1985). In these situations I found myself falling back into being a less empathetic researcher. On one or two occasions I found myself defending a colleague when students made certain comments, and I then needed to apologise and remind the participant (and myself) that the study was about the students and their experiences.

I also found that I felt the need to apologise to students on a couple of occasions when they shared their experiences of being negated or rejected by colleagues. This was in particular around the various student protests. What the reality was behind these experiences was not relevant. These participants were hurt and in some cases exceptionally angry about some incidents, and I felt I needed to apologise to them for this pain so that they knew they had been heard.

There was one participant in particular who was very angry when she came for her interview, but she would not share the source of her anger, although it simmered just below the surface during the entire interview. I raised it with her at the end of the interview and she did not deny it but she still did not share with me what it was that was troubling her. This interview stands out as one where I felt I did not truly understand what had constrained this participant in her journey.

Being a woman and being middle-aged may also have impacted on what participants chose to say or not say to me. Warren states that gender 'is at the core of our social lives and of our inner selves'; while gender and age 'are among the basic categories of the social fabric' (1988, p. 10). There could be advantages and disadvantages to both my age and my gender. A younger researcher may have obtained richer data, and certainly some participants mentioned that they

would not have been able to make certain comments to me when I was their first year lecturer, given my age. The converse of this is that perhaps given my age some participants would have felt more comfortable sharing other stories with me. The same applies to being a woman. I certainly had no male students telling me that they felt intimidated by female lecturers, although some female participants shared how they felt intimidated consulting with male lecturers. Perhaps these problems would not have emerged in an interview with a male researcher.

One constraint which participants may have encountered in these interviews, which I did not consider until it was too late to make significant changes to the research design, was that language – and being interviewed in English – may have constrained some potential participants from being part of the research. I had not realised the extent to which language impacted in student interaction with lecturers and which therefore would have inhibited those students who may otherwise have offered to be part of the research, particularly in the earlier academic years.

Either way, in all my engagements with student participants, I tried to be humble, to be respectful, to be empathetic, to be clear to research participants that I was interested in what they had to share, and that their thoughts, experiences and opinions mattered to me.

The reality of these interviews was that while I will not know what participants chose not to reveal, they did speak about their challenges growing up in impoverished homes, they shared stories of terrible family tragedies, they were able to speak about their experiences of racism within the department, they were able to express anger and frustration about their experiences with staff within the department and with decisions made by the department. I do therefore believe that most students were able to share what they chose to share with me in these interview spaces. Many research participants walked out saying that they had not realised how much they had achieved in reaching where they were, and taking the opportunity to reflect on these achievements had been useful. Other participants commented that it had felt like a 'therapy session' and that they had been able to express some of their fears, concerns and frustrations.

Similarly with the research participants from peer institutions and with the SAICA representatives, I tried to create an environment where the participant would feel comfortable sharing their experiences. Given that there were no power imbalances, in fact the power balance may have been in the hands of the interviewee, trying to create a more comfortable environment was also not as necessary. It may again have been valid that if someone else had interviewed these participants, they would have elicited other comments. Again, I felt I was able to get the input that I required, and I felt that these participants also shared as much as they chose to.

Finally, in the focus groups where my colleagues were sharing their thoughts and opinions on the feedback received from students, while again I believe that a different interviewer may have elicited different responses, given that these individuals are so accustomed to interacting with each other, it was very easy for them to slip into their default mode of interaction and to forget about the focus of the meeting and my presence and role as researcher. There was one occasion in the first focus group which was held, where I too followed my normal pattern of interaction and I started making a comment and then had to stop and remember to be silent, given that I was researcher and not a participant in that instance.

My role within the different groups of participants was therefore quite different. I would, however, like to believe that the results which emerged from the interviews demonstrate that all groups felt comfortable enough to share their insights, experiences and thoughts with me.

3.8 Validity and generalisability

In the natural sciences validity is the extent to which research leads to an understanding of what it aims to understand, while reliability has to do with the replicability of the research (Flick et al., 2004). Bias on the other hand refers to potential flaws in either the research design or analysis which may lead to incorrect or inaccurate conclusions (Norris, 1997).

In earlier research (Myers, 2014), I spoke about my discomfort in using these terms when undertaking qualitative research, but in that instance I elected not to challenge how I presented these determinants of research quality. This reservation is echoed by Danermark *et al* who suggest that '[t]he problems of predicting social events and processes are thus a consequence of the open systems applicable to the study of human society … this means that social science explanations, in particular, cannot be predictive in the usual sense' (2002, p. 68) and by Seale who speaks about 'concerns designated with words such as *validity* and *reliability*, developed within the quantitative or scientific tradition' (1999, p. 465). He continues, saying that the many concepts introduced by various authors trying to describe qualitative research is a reflection of the difficulty experienced by these researchers in creating an 'overarching system for specifying quality' (1999, p. 467).

Maxwell suggests that validity 'pertains to the accounts or conclusions reached by using a particular method in a particular context for a particular purpose, not to the method itself' (2012, p. 130) and that 'understanding is a more fundamental concept for qualitative researchers' (2012, p. 133). He proposes therefore using the term validity to refer primarily to the 'accounts,

conclusions or inferences' which are reached, rather than to the data which is obtained (2012, p. 133).

In providing a framework for determining the value of qualitative research, Maxwell suggests that researchers evaluate their work against the measures of descriptive validity, interpretive validity and theoretical validity (2012) as follows:

Descriptive validity refers to the 'factual accuracy' of the data on which the researchers rely. Did a participant make a particular statement, did a particular action take place and these could be confirmed by the evidence available in recordings of these events; interpretive validity deals with the meanings which participants attach to the actions which were described and the understanding which the researcher gains of the action; while theoretical validity refers to 'an account's validity as a *theory* of some phenomenon' (2012, p. 140) where debates may arise about the legitimacy of any particular theory to the facts – or actions – being analysed.

In measuring the research undertaken in this study against these three types of validity, my observations were as follows:

Regarding descriptive validity, all interviews were recorded and these audio recordings are available. Transcripts were carefully checked by myself on receipt from the transcriber and sent to student participants for member-checking. The data which was analysed was in the form of these transcribed interviews. When words were occasionally inaudible in the recordings, these portions of the interviews would not have been utilised in the data being analysed. On the whole the interviews were clear, apart from one telephonic interview where the audio recording was not of a good quality. My belief is that I have achieved descriptive validity in this study; the words spoken have been accurately recorded.

Regarding interpretive validity, while at the time of the interviews I was generally fairly sure that I understood what the participant meant, I found it intriguing how a couple of weeks or months later, reading the transcripts, even when in conjunction with listening to the audio recordings, I was not always quite as sure. During an interview I would check with the participant that I had understood correctly if the participant had not been clear. Seemingly, on the odd occasion I had overlooked comments which were vague. Again, if I was not sure about the meaning of the comments made, these could not be used to make a claim in this study. I do believe that I have achieved a significant degree of interpretive validity in this study as in the data used in this study, meanings intended by the research participants have been understood by me.

In theoretical validity, my goal as researcher was to move beyond simple description of the data and understanding of the meanings contained therein, into an explanation of the data using the appropriate theoretical lens. Maxwell notes that there are two aspects to theoretical validity, firstly the validity of the actual concepts which are raised by the researcher and secondly the validity of the relationships between these concepts (2012, p. 140). Maxwell suggests that it is in debating the application of a theory to the observable and understood meanings within the data that a lack of consensus could occur. In my own previous experience of conducting qualitative research, I have found that returning to the original interview transcripts, with a more experienced eye, I have been aware of areas of theoretical interest which were previously unseen by me. I am therefore fairly certain that when I return to the data for this study with a more expert eye, or if another researcher with a different lens, or a more expert eye, were to look at these analyses, they could have different and more detailed theoretical observations. Equally, I believe that researchers who have a different lived experience to me would theorise these phenomena differently and may overlook aspects which I have flagged as important and *vice versa.* Regarding the validity of relationships between theoretical concepts, given that I am using a critical realist ontology, I need to be sure that the theoretical lenses which I use fit into this ontology. This is where social realism slots in perfectly, as do the other substantive theories which I have used.

Given my positionality as a white, English-speaking, middle-aged woman, who teaches within this department, I do believe that the theoretical validity which I have achieved is acceptable and defendable. The same data, examined through different theoretical lenses or by individuals with a different perspective and from a different context, may well be seen differently, although this is likely to add to and not necessarily contradict, what has been presented in this study. I am also mindful of Keet's question of whether it is 'possible at all to write as 'Other' or to write the 'Other'?' and that in undertaking this study I may indeed also have been contributing a 'violence-on-top-of-a-violence' (2014, p. 23).

Generalisability in quantitative research would normally refer to the degree to which a researcher would be able to 'extend the account given of a particular situation or population to other persons, times, or settings than those directly studied'; and as this relates to qualitative research, 'not only makes sense of the particular persons or situations studies, but shows how the same process, in different situations, can lead to different results' (Maxwell, 2012, p. 141).

This research deals with the accounts of 43 students in their journeys to university, their journeys through university and their journeys through various years in a particular department. As will be

demonstrated in the analysis of this data, many of these experiences are similar to other students throughout this country and within other countries in terms of their struggles with finances, inadequate preparation at school and language difficulties. Additionally many of the struggles within the department would be similar in other academic departments, particularly ones with a hierarchical knowledge structure and similar teaching and learning activities.

There are, however, aspects which arise which seem peculiar to this department. This is not to say they would not be experienced elsewhere, but this is an issue relating to staffing, and not the department or the university in general. Given the position of this university as a previously advantaged institution, the experiences of alienation felt by some students would be different to the experiences of students for instance at previously disadvantaged institutions, where the sense of alienation would be significantly reduced because most peers would speak their home language, as would many of their lecturers.

Having unpacked the meaning of validity and generalisability as it relates to this study, I do believe that the research is valid. Given my theoretical lenses and my own personal interests in this study, I believe the research achieves what I intended it to achieve. Regarding generalisability, given the nature of qualitative research and given the existing structures within which these students function, I do believe that other students with similar lived experiences, studying within similar structures, may well experience similar enablements and constraints. The comments from the peer institution participants has added to the generalisability of this research.

I next move on to the ethical considerations which needed to be taken into account in conducting this study.

3.9 Ethical considerations

According to Gray, ethics has to do with ‘the appropriateness of the researcher’s behaviour in relation to the subjects of the research, or those who are affected by it’ (2013, p. 68) and by ensuring that the study was conducted in a ‘responsible and morally defensible way’ (2013, p. 69). Grey suggests that ethics can be understood by looking at the English translations of the word. These translations are: ethics as ‘custom’ and ethics as ‘character’. He also suggests that problems can be experienced during the three different stages of planning, implementation and reporting (2013).

Custom refers to the rules which are imposed on researchers by their institution or professional body or regulatory organisation; while character refers to 'the personal identity of the researcher as social agent formed through the reflexivity of the researcher' (Williams, 2009, p. 119).

In terms of the formal ethical requirements for my institution, ethical approval (Appendix A) was obtained from the Education Faculty prior to this study taking place. Students were invited to participate through an Invitation to Participate letter (Appendix B) which was distributed, attached to which was the Ethical Clearance form. Prior to participation, students were taken through the informed consent form (Appendix C) and every aspect of the form was discussed and explained to them. These included advising that participants had the right to withdraw at any time, asking for their permission to record the interview, and providing anonymity as far as was possible. No interviews were conducted prior to obtaining ethical approval, and all interview transcripts were returned to students for checking. Returning the transcripts to participants permitted them the opportunity to check and either correct or to add to what they had said in the interview. There was one requested change and that was a participant's name which had been spelt incorrectly. While most participants did not respond to my e-mail attaching the notes, one did say that he felt too 'awkward' to read through what had been discussed in the interview. Returning the transcripts also gave me the opportunity to ask participants if they would like to be kept informed of the progress of the research project, and seven participants asked to be kept informed.

While interviews were being conducted the signed forms were kept in a locked drawer in my office and the recorded interviews and transcripts were kept in an encoded format on my hard drive and in two password protected virtual spaces, one of which I shared with my transcriber. While I was on sabbatical and analysing the interviews, these documents came to my home where they could not be accessed by anyone. It was in these ways that I adhered to the 'custom' or rules of this institution in managing the research process.

While my intention and expectation going into this study was to be neutral, and I felt this was entirely achievable given my previous experience of research; I had not taken the time to contemplate that investigating how students learn in a discipline (my Master's research) would be substantially different to gaining an understanding of what helped and hindered students on their journeys to becoming chartered accountants. As participants started sharing their sometimes exceptionally difficult and challenging life-stories, I realised that being a neutral 'observer' would be jarring and would disrespect the relationship which had been created within the research space.

Not to be able to acknowledge and share the pain of my student participants, not to be able to share in their excitement or their disappointments as their stories unravelled, would have meant that they may not have felt inclined to share additional personal stories and the rich data which emerged may not have been forthcoming. Additionally the initial participants may have shared with their friends that the interview process was uncomfortable and may have discouraged others from participating. Showing interest in my participants' stories was not some foreign persona or mantle which I assumed for the purpose of this study process, this was allowing my authentic persona to emerge and not to hide behind a cloak of professionalism.

As a researcher, I moved towards engaging with my student participants with the intention 'of both giving voice to the depth and richness of individual experience and accomplishing socially relevant changes within the contexts examined' (Clark and Sharf, 2007, p. 399). I chose to do this with what Christians, referring to Gilligan (1993), calls an 'ethic of care', choosing to focus on the relationship between researcher and participant using 'compassion and nurturance' rather than simply 'avoiding harm' (2008, p. 224).

While my engagement with my student research participants shifted from the initial ensuring that no (emotional) harm came to participants through this study, in looking back over the process I still needed to ask the question, did I ensure that at the very least I had an approach of beneficence, of doing no harm to my participants? In answering this, I needed to question whether participants became emotional during the interviews. There were often tears as participants spoke about more challenging experiences. The next question was whether the tears resulted in additional distress to the participants. My response here is that no student left my office in a state of additional distress, the tears were generally quiet tears of recollection, but sometimes tears of remembered pain. Some participants arrived in a state of distress and were in tears within a couple of minutes of the interview starting, especially during the protest times. When there had been very difficult stories which were shared, participants had often become emotional during the interview, and I always ensured that the participant had returned to a more composed state before wrapping up the interview.

In the sometimes emotionally challenging spaces with my interview participants, I drew heavily on my experience as a residence warden within the institution for six years. Firstly in terms of knowing what resources students could draw on in terms of their residences as well as in terms of visiting the Counselling Centre, but also in terms of having had the experience of dealing with emotionally troubled students in sometimes extremely stressful situations.

One of the questions I asked participants during the interview, was which resources they had accessed on campus; resources being amongst others the Library, Health Care Centre or Counselling Centre. Many students had attended the Counselling Centre previously and where it seemed that there were still areas of significant pain, or where it seemed that the participant was not coping with their studies or with maintaining a balance in their lives, it was then simple to suggest that they schedule an appointment at the Counselling Centre, just to follow-up on their previous visits.

Referring back to the 'character' which forms the second understanding of the ethics required in this study, I rested heavily on being reflexive during the interview process, particularly during the student participant interviews, and understanding that I too was a 'research instrument' and 'social agent' during this process.

In the process of interviewing students, the research participants saw me as a certain kind of researcher: a white, female, middle-aged, academic. When interviewing my colleagues within the department, however, my positionality was likely to be a little different. Here I would have been viewed as a non-CA, first year Financial Accounting lecturer, female and someone whose area of research interest was outside of the 'normal' fields of taxation or accounting. In interviewing the academic staff participants who lectured on the third and fourth year programmes, I would have been undertaking research which Nader refers to as 'studying up', where I would be investigating the 'processes whereby power and responsibility are exercised' (1972, p. 1). An aspect of this research would therefore delve into 'the culture of power rather than the culture of the powerless' (Nader, 1972, p. 5). Nader suggests that research should not consist of only studying up, or only studying down, but that these should both take place.

Williams (2009) speaks about how, when conducting insider research, researchers may be confronted with 'guilty knowledge', becoming aware of something which creates a moral and possibly a methodological dilemma. This *aporia* requires reflexivity on the part of the researcher to deal with whatever the issue is, in Williams' words 'neither denying it, nor resolving it, but proceeding because we must' (2009, p. 119).

It was this 'guilty knowledge' that emerged which resulted in me changing the manner in which the staff interviews would be conducted. Having initially decided to have face-to-face interviews with a couple of colleagues who had volunteered to participate, I elected to instead have focus groups. In these safe, familiar and collegial spaces I would be able to raise the issues which student participants had shared, and trust that staff participants would respond freely and honestly, which it seems many did.

Again I needed to contemplate my ethical responsibilities and duty to the department and to my colleagues, having firmly understood and theorised this 'guilty knowledge', to make a decision about what to do with it. In this I was confronted with an 'ethical dilemma … a problem of conscience' (Clark and Sharf, 2007, p. 400). One of my decisions as a researcher was what to include and what to exclude in the written work, as not everything that emerges during the research process needs to be included. I was concerned about holding a mirror up to some responses and highlighting the inappropriateness of these. What guided me in resolving this dilemma was that my research was undertaken for the benefit of the students in the department.

My research interest was what helped and what hindered students in their four year journey through the department. If student participants said that the way some staff interacted with them created difficulties for them, these needed to be raised. This should be done from a position of humility and understanding, but this was an area I struggled with as I experienced frustration at what I perceived to be a lack of concern about students amongst academic staff. Raising and clarifying these issues for the department provided academic staff with the opportunity to see these interactions more clearly. These interactions could not be hidden under the cloak of collegiality. They had to be elevated so that the department was aware of them and so that they do not continue to impact on future generations of students entering the department.

In contemplating the impact on the few colleagues who may see their words examined and analysed to such a degree, a critical friend reminded me that I cannot allow the frailty of those who are privileged to determine what I raise, in the same way we cannot allow white frailty to determine what is raised in debates about race. Secondly, these individuals are in positions of power over students. The impact of daily interactions with students is on-going, and the effect of this is not easily measured. In this instance it is the students whose voices are 'smothered'.

The result of this tension between raising student participants' concerns and the responses from the academic staff participants, resulted in concerns about the reputational risk to colleagues, to the department and to the university. It was in this space that, following Williams (2009), I had to ensure that I did not deny what was taking place, that I did not try to resolve it, but I had to proceed with the research, because I must. And because I trust that creating a greater awareness of these issues will be the first step to them being resolved.

In truth, very few individuals are likely to take the time to read this thesis and the colleagues whose voices are lifted will likely remain unaware of anything more than what is raised in departmental fora.

Returning to the quotation from Gray (2013) at the beginning of this section on ethics, did I conduct myself in a way that was appropriate for the subjects of the study and did I do this in a responsible and morally defensible way? I believe I did.

3.10 Closing the feedback loop

When obtaining feedback from a group of students, or other individuals, it is important to share the results of the feedback with the group (Powney and Hall, 1998). Individuals are in this way aware that their comments were heard and that the time and effort which they invested when contributing to the study or investigation, had positive results and their time was therefore spent in a useful manner. This will frame their thoughts when contemplating future participation in research. Given the sensitive nature of many of the comments in this study and that some students had made significant emotional investments when participating in this study, it was all the more important for me that students know that their voices had been heard.

The timing of providing feedback was problematic as I needed to have completed all my interviews before providing feedback to students because I did not want to be creating a bias for future interviews. Additionally I needed to have also conducted the focus groups with academic staff before I could provide that feedback. Some of the comments which emerged from the focus groups required serious contemplation and significant mediation on my part, and I needed time for this process. I was therefore not able to provide feedback to either of the fourth year groups. The first DipAcc group had left campus within a week or two of the interviews starting, but with the second DipAcc group there were significant time constraints which meant that this feedback session never took place. I was, however, able to provide feedback to a small third year group, which was useful as we were able to have additional conversations about some of the emergences.

I have already started putting together a presentation which will discuss the main concerns which emerged from this study, to share with colleagues and other faculty. There will also be another presentation for interested students. I have also started putting together a discussion directed at students; trying to make constraints visible and to make successful practices known. In this I would also like be able to have an open and frank conversation about ‘the problem of language’, to raise and discuss the issues which have emerged during this study and to suggest ways of coping with this.

3.11 My journey through this project

This journey has been far more than I expected it to be. While I have answered my research questions, but it has been so much more than that. It has been a humbling, difficult, rewarding, frustrating, emotionally-draining journey of growth. The ease with which these students shared their stories about feeling stupid, feeling that they could not consult until they were 'really' lost because of their inability to communicate in English, feeling they could not go into 'iofisi yomlungu'[26]; stories about the death of parents, some under extremely traumatic circumstances; about molestation; about the perennial lack of financial resources; has put me in awe of these strong young people, in whose hands the future of our country lies.

I had not expected the impact of this study on me emotionally. In my previous experience of semi-structured interviews the topic was safe, the questions were impersonal and the responses were impersonal. The stories which students in this study shared with me were at times heart-breaking. For some participants, this was the first time they had shared their experiences or their life-stories. Some participants indicated that they had not expected to raise those topics, but they seemed to emerge very easily in the discussions. Perhaps it was my own experience of therapy during stressful times that sensitised me to the leading comments, or the initially unspoken word.

Interviewing these student participants took me through a range of emotions, deep sadness, great pleasure when seeing that a participant was on track to succeed in a year or in their qualification, at times anger and often a very deep sense of injustice. Injustice that circumstances exist where individuals are made to feel this way, or are at such a disadvantage when put in a situation which should be their way out of their sometimes seriously disadvantaged lives. It was these deep emotions which had been generated through student interviews which were tapped into when, in the focus groups with my peers, thoughtless and disparaging comments were made about students' intellectual and linguistic abilities, and these students' inability to just ask a question during a lecture or to just come in to consult and get it over and done with. This experience was dissimilar to that of Case, Heydenrych, Kotta, Marshall, McKenna and Williams who note their interest in the 'absence of explicit pejorative statements around students' (2017a, p. 288). Regretfully I did not have the same experience. Instead I was surprised and disappointed when some participants in the focus groups fell into the 'lazy student' mentality and reinforced ideas around the deficit model. Equally I was concerned that as with 'race talk' that this was not challenged by other participants in the focus groups. Perhaps they too felt that they did not want

[26] 'Iofisi yomlungu' means'the white man's office' in isiXhosa.

to change the focus of the focus group and remained silent. However, the time for remaining silent on these issues really has passed.

This made me reflect deeply on who the student participants saw when they were interviewed. In discussing keeping funds aside to buy at least a loaf of bread in case they ran out of money before the end of the month, while there I was, drinking my coffee, nodding my head sagely, wearing the material artefacts of middle class success.

At the end of the first interviews, initially wearing the cloak of neutrality, I shook the participants' hands to say thank you and to wish them well in their on-going journey within the department. In moving a more authentic persona during these interviews, it so happened that at the end of an interview where particularly troubling issues had been raised, that I asked the participant if I could give them a hug. The participant responded that they would love that. And so it happened at the end of some interviews, where participants had shared of themselves, sometimes very deeply, I would also share a hug with them at the end of the interview, sometimes this hug was sought by the interviewee and sometimes it was sought by me. Shaking hands – even an 'African' handshake[27] - felt entirely inappropriate. Sharing a hug did not always happen and it depended on the level of rapport which had developed during the interview space. There are some participants who would come up to me after the interview process, just to get another hug. I am aware that some researchers would find this inappropriate, for me this was being authentic in this space, while being respectful of and sensitive to the needs of the individual sharing their life story in the interview.

In this contemplated shift from being neutral to being more empathetic, I believe I was assuming the identity which Williams refers to as 'the high degree of complexity emergent from educational research practice … foregrounds 'character' – the personal identity of the researcher as social actor formed through attention to the reflexivity of the researcher' (2009, p. 213). I was being true to my character, it was being true to what I had felt emerge during the interview, it was honouring my research participants for being so courageous in sharing their stories.

In contemplating how to present the data which has emerged from the transcripts, I have elected to use data from as many students as possible, instead of using a potentially more personal vignette-style, although that would have provided a richness of data which may have been lost in using the format I have used. I felt, however, that I needed to tell as many stories as possible, even if this felt a little repetitive at times, as it was important to help teaching staff understand

[27] An 'African handshake' is an extended shaking of hands which includes a clasping of the thumb.

that the problem does not lie ‘with’ one or two students, the problem is wide-spread and the problem lies with us, the lecturing staff, as we have not adapted to the changing needs of our students.

3.12 Summary

This chapter has discussed the design and methodology used in this study. It has explained how student and staff participants were selected and why it was that representatives from the professional body and from peer institutions were asked to participate. I have also detailed how the interviews were transcribed and the digital copies of the recordings and the electronic copies of the transcripts have been safeguarded.

In this section I have also explained how the initial research design changed as the data from the interviews emerged, and as I needed to respond to these unexpected changes.

I have also detailed the process of moving from raw data in the transcripts to using NVivo to assist with the initial coding and how the data analysis moved from an initial copy and pastes of the interview data to a more fine-grained and synthesised analysis, using data from the four sources to triangulate these comments wherever possible.

I have lastly looked at my ethical commitment in undertaking this study and my responsibility to the student participants to be their voice, as this is why they have entrusted me with their stories of hardship and challenges.

Having provided the background and context for this study, the theories that frame the study and how the research project was designed and implemented, I have set the scene for what actually emerged from the interviews.

Chapter 4 - Financial constraints and enablements: how these were navigated by participants

'My mother sold one cow, and she gave me the money and I applied here'

(*research participant)*

4.1 Introduction

To assist in identifying the enablements and constraints which have confronted individuals as they journey through Rhodes University, participants in this study were asked what had helped or hindered them as they journeyed to Rhodes University, through the university and then finally through the Department of Accounting at Rhodes. One of the hindrances identified most frequently by student participants, was the financial constraints under which they lived at home and under which they functioned while at this institution. For some participants though, this was not a constraint at all.

As noted earlier, student participants have been referred to by their group, with the more senior group being group 5 and the first year group being group 1. Responses have generally been arranged in the order of those who had completed their DipAcc year in 2016, group 5 participants, through to the group 1 participants. The reason for using this approach is that those who had finished the DipAcc year would have had more experiences within the institution than those who were in first year, for instance.

For staff participants from within the Department of Accounting, responses are grouped according to whether they participated in the fourth, third, or first and second year lecturer focus groups, which would give them an identifier of FG4, FG3 or FG1&2 respectively. The SAICA representative participants are referred to as SC1 and SC2, while the peer participants, representatives from other institutions, will have a P in their quotation identifier. The reasons behind these labels and the selection of these participants are detailed in Chapter 3 - .

Interested parties and colleagues have asked why I was concerned about external influences of the institution as this is outside of the control of teachers. A member of department in FG4 commented 'there is a limitation to the amount of funding we can raise for our students, there's a limitation to what we can provide for them, there's a limitation to how much we can make up for an imperfect schooling'. This participant is correct in saying that what students enter the

institution with is primarily outside of the control of their lecturers. However, the financial background of students should inform the choices made by academics regarding what and how learning resources are made available to students, and there should be an understanding of how making resources available in a particular ways could either constrain or enable learning for students.

It is also relevant to be aware of the financial situation of participants prior to entering Rhodes University, as well their financial situation while at university, for additional reasons. The family's financial situation prior to the student entering university will have impacted on resources available to send children to school, decisions made about which schools were affordable, decisions about additional tutoring made during these years, and decisions about resources available for stationery, books and transport while at school. This does not include the finances required for more basic aspects of survival like food, clothing and accommodation. Earlier chapters have highlighted how closely linked race, education and poverty are in this country. All of these would have impacted on the experiences of and the preparedness of these students for studying at this university.

Understanding the financial constraints under which our students functioned prior to arriving at this institution is therefore important, as peer participant PC1 observed, 'if you understand your student body, then you can adapt your teaching and learning to that'.

During the interview process no direct question was asked about the socioeconomic situation of the family. The insights which were gained were gleaned from responses to two questions. Firstly the introductory ice-breaker of 'Tell me about yourself, your family, where you come from. Supported by responses to the question 'Tell me about your journey to Rhodes, how did you come to be here?' Follow up questions could then be asked about how the funding for Rhodes University was managed, if the participant did not raise the topic themselves.

There is often a significant amount of stress around finding the money to meet these payments, whether it is the relevant portion of the 'family contribution' for someone on NSFAS funding, or an amount of around R12 000 per month for ten months for someone who is self-funded.[28] The breakdown of these costs has been detailed in section 2.3.2.

Given the significantly higher levels of poverty amongst black people in South Africa (Stats SA, 2017), race to a large extent continues to determine access to schools, which in turn determines access to higher education, which in turn impacts significantly on employability as was discussed

[28] These are 2017 figures.

in section 2.3.2. Understanding that it is important to obtain a good education is one thing, however, to extract oneself from the cycle of poverty requires access to additional finances to enable children to be sent to better resourced schools, which is in itself a significant hurdle.

4.2 Finances as a constraint

The comments which follow emerged from students whose experiences were of finances being a constraint in them completing their project of obtaining the DipAcc qualification and ultimately becoming a CA(SA).

From a Social Realist perspective, individuals' ultimate concerns are likely to be fulfilled by pursuing certain projects, which are more likely to be achieved by following a certain *modus vivendi* (a way of being or a way of following certain practices). In this study unless otherwise stated, this is how the flow from an individual's concerns to the formulation of projects and practices are used to realise the projects.

I begin this section with SAICA participant SC2's comment that 'funding is a huge issue', many students may have their fees covered, 'but then they need money for books and transport and food and they spend the time trying to find money to cover all these things as opposed to actually focusing on their studies'. Having sufficient funding is not only paying the set tuition fees, but also being able to pay for accommodation and for food if the student is not in residence. Students also require adequate access to the prescribed textbooks and they require stationery necessary for the various courses. This covers the essential financial requirements for students. Then there is the additional funding required for toiletries and other personal items.

Students qualify for financial aid based on the family income. The higher the income at home, the lower the financial aid package would be. The cut-off for qualifying for financial aid in the year in which this study was conducted was R120 000 **combined** family income. So if a mother and father were each earning R5 000 per month each, gross salary, they would be deemed to be earning too much to qualify for financial aid, although they would clearly not be earning enough to be able to fund their child attending Rhodes University which would require them to pay R12,000 per month over ten months of the year.

This limited funding is not something which institutions choose to impose on students, it is a comment on the lack of funding available for students with the under-funding being experienced

by HEIs (CHE, 2016). The funding for the 'missing middle'[29] group of students was provided specifically for this group of students who did not qualify for NSFAS funding, but who could not afford to finance their tertiary studies. Finance and Accounting Services Sector Education and Training Authority (FASSET) funding for the 'missing middle' group of students was introduced in this department in 2018. Students on this funding were merged into the Thuthuka mentoring programme which will be discussed further in 7.2

Finances, or the lack thereof, impacted on the study participants in different ways, and where possible I have attempted to sort these into similar themes. Sometimes doing so would alter the flow of the narrative and then I have left these comments where they are. The first of these themes is how being awarded a bursary impacted on the decisions which participants made about the careers they would follow.

4.2.1 Impact of funding on career choices

Student participant 5D had been torn between following a career in the arts and a career in accounting. When visiting Rhodes with his school he 'fell in love with the place', but with finances being a constraint he needed to apply for 'bursaries, bursaries, bursaries'. 5D's efforts paid off as he was awarded a bursary. However, within that was a constraint. The bursar would only fund a BCom undergraduate degree, but would pay for all his expenses. This meant that the 'opportunities' which a CA route provided, in this instance financial security and opportunities for international travel, meant a need for reflexive deliberations and a recognition of what his ultimate concerns were. His love for the arts needed to be reprioritised at a lower ranking and this lead to him reprioritising his ranking of the orders of reality and the pursuit of the project of a commerce degree which also framed his practices. This participant still nurtured his artistic side, reading, writing and painting. In reprioritising his ranking of the orders of reality 5D allowed different 'practices', a different *modus vivendi* or way of being, to emerge.

In talking about how he negotiated contesting demands, 5D showed how he used 'inner conversations' to help him make a decision; while in actively seeking funding, 5D is exhibiting reflexivity and individual agency. Four years after having made this decision to follow the BCom route, 5D has an established personal identity which is consistent with the practices required for the project of succeeding in passing the DipAcc qualification.

[29] The 'missing middle' are the families who earn more than the maximum permitted for financial aid, i.e. R120,000 per annum, but less than R600,000 per annum, where the family is thought to be financially stable.

Initially intent on following a medical qualification, after struggling with science at school, as she was 'not a big fan' of the sciences, 5E realised that she needed to change direction as she did not have the correct school subjects to study medicine and so she decided to pursue accounting. Her career plans were further compromised after achieving poor results in accounting during the preliminary matric exams. After this poor performance, she decided to follow a career in law, but 'this was a very heat-of-the-moment decision'. However, a parent vetoed this idea as her family were 'not very fond of lawyers'. While deliberating which route to follow, 5E received a bursary to follow the BCom Accounting route. As finances were a constraint, 5E felt this was her only option. She wanted to have a professional career, she saw her options being constrained, firstly by her financial situation, then by her marks and finally by her parents. She noted that Accounting and Medicine 'are the safe options and these are what they know … unknowingly your parents push you in that direction'. Given that both the professions of law and accounting would each have had their roots in the social or discursive orders, while 5E needed to reframe her constellations of concerns in terms of how she saw herself as a professional, she would not necessarily have had to reorder her ranking of the orders of reality significantly. She accepted the offer of a bursary to study a Bachelor of Commerce and her new project had become studying towards a career in accounting. In selecting a degree and in following through with the practices that this required for success, 5E was clear about what she cared about and what was important to her. She was showing signs of her personal identity emerging.

Participants in Case's (2013) study found that, similarly to 5D and 5E, they had to choose a course which was dictated by the funding they would receive. While this does assist them in obtaining a qualification, it may mean that the regret of having made a choice to follow a different career sometimes remains, as indicated by both 5D and 5E.

4.2.2 Process of applying for financial aid

Sometimes applying for financial aid is not as simple as it should be. In the application for financial aid, students are asked to advise the salaries and positions held of all members of the family living in the family home. In the situation I write about next, the participant put down the details of her step-father correctly as he lived in the house and he earned a salary. As much as he had assumed responsibility for her fees, this was not actually his responsibility and his salary should not have been included in the family income when deciding whether the student was eligible for financial aid.

When asked about how the Rhodes University fees were paid, Participant 4I responded:

> *Oh it was horrible. When I think about it, it actually makes me cry because ever since I came here, that's when everything started to go downhill for me. My Mom is married, but they're separated because of this financial issue. So my step-dad, a wonderful man, I appreciate him, (at this the participant started getting tearful) he took out a loan for me, I was excited, I'm coming … if it wasn't for the loan I wouldn't be here. I saw, it was … financially straining for the family. I used to blame myself, if I hadn't come to Rhodes, this wouldn't be happening.*

With the family income - inclusive of her step-father's income - deemed too high, 4I was not eligible for financial aid. Although she queried the decision about her financial eligibility with the Student Funding Office 'they never listened to that … I used to make so many appeals, and I came to a point where I was … tired of trying, tired of … it was just so tiring … and I knew of so many people who lied and got financial aid'. 4I also tried to apply 'even for bursaries, I apply, they wouldn't reply or some of them would reply and then they say no, the Rhodes University fees are too much for them … then I'm like I'll search for something … it was just stressful.'

The Student Funding Office (SFO) should have, and may indeed have, asked 4I for a copy of her unabridged birth certificate which would have provided details of both parents. This would have resolved the issue, but somehow if this requirement was explained it was not clear or was simply not heard by the participant. The family financial situation deteriorated as her step father was having to service the existing loans until he reached a point where he could no longer meet the repayments. 4I continued:

> *That's when I went to the Financial Aid office and [said] I'm not accepting … your 'no' … basically what you want from me is a DNA test … because that's the only thing that will prove that this person is not my father … I've made affidavits, I've made everything, and that doesn't help … obviously it has to be a test that's done. It was just a horrible experience. Then I told my parents let's just [do] this.*

As a result of the DNA test 4I was awarded financial aid for the remainder of her undergrad years and received additional bursaries from the SFO. 4I's project of getting her degree had initially seemed on track as her step-father had taken out bank loans for her fees. The breaking point for 4I was when both her return to Rhodes was under threat, and her mother and step-father's relationship started deteriorating. These were both as a result of this financial pressure. These potential hurdles forced 4I to revisit one of her practices - her polite way of being with the SFO and accepting their decision. She decided to have the DNA test as she had to have funding to attend university.

Having a DNA test to prove that her step-father was not her biological father was an incredible invasion of 4I's person. An earlier discussion with the SFO may have resolved this issue for her, however, in going the route she did, 4I became a social actor, becoming a 'role-maker' instead of

her previous 'role-taker'. In so doing she confronted the SFO and is likely to have changed the way the SFO viewed and responded to similar situations in the future.

In claiming her rights as a student eligible for funding, 4I eventually started signalling what was important to her and how it was that she would use her agency to achieve what was important to her. Unfortunately this came too late for her to be successful in that academic year.

For Participant 4J things worked a little differently. Having received NSFAS funding for the first two years, he received an invitation to attend an interview with a South African Revenue Service (SARS) representative. 4J contacted a family friend who advised him to look SARS up on the internet and learn more about them before the interview, 'so I did quite a few little bits of research on the internet … and they were really quite impressed with me … and so that's how I got the bursary. So since then I've been fully funded by SARS.'

After receiving the message about an interview for a bursary, 4J had contacted the family friend who was also a mentor to him and his family. This led to advice to do some research into SARS and to consider how to frame his identity as an interviewee. 4J chose to act on this advice, with a positive outcome. Here 4J made the decision to contact the friend and to follow through in doing the research showing individual agency at both levels.

3G had applied to Rhodes for financial aid and:

> *Then I found out that I got NSFAS … [and] during that time after receiving my results, I started to do late bursary applications. So I applied to Motsepe and Hexagon Trust. So when I got here I was still on NSFAS, but when I was travelling to Rhodes for registration, I got a call from Motsepe saying that I got a bursary. A few weeks later I got another call from Hexagon Trust saying that I got a bursary.*

In this explanation 3G exhibits agency firstly in applying for and securing NSFAS funding and secondly in securing the two bursaries. The story behind 3G's application to the Hexagon Trust bursary was that while at school he had met a representative who came to his school. The Trust representative had apparently said to him 'if you pass this way in January you should contact me, I'll make sure that you get funding'. 3G had forgotten about this offer, and had instead contacted another bursary fund where the individual was initially quite rude to him 'but I was just patient, I just listened to her, then she said ok, call this person. That was the Hexagon [person].'

Here 3G exhibits a PEP of patience and as a result of his patience when confronted by rudeness, he was given the number of the person from the Hexagon Trust whom he had met while still at school. This resulted in him receiving full funding on a bursary. He also exhibited agency in

making telephone calls about alternative forms of funding, making the decision to use his limited air time to make telephone calls to potential bursars, instead of using it for other purposes.

4.2.3 Impact of the family being deemed to earn 'too much' to qualify for financial aid

Financial constraints were a significant problem for 5I. Before she was born her father was 'liquidated and the family lost everything' which was 'a very dark period'. She was told that the only thing which 'could remove us from the dungeon was obviously education'. When she started struggling at school, older siblings helped pay for her to go to a private school. While this should be an enablement, initially it felt like a constraint as 5I would have work 'thrown' at her and she would 'have to study for tests, something I previously never used to do'. 5I was under pressure to work and engage with her subjects, which she used her agency to achieve, having struggled initially.

The teaching practices at the new school provided additional constraints for 5I as she was expected to assume a different role as a learner, and needed to be more active in classroom activities. The new school was not the only change; 5I needed to change as well.

This put additional pressure on 5I to succeed and not let her parents down as 'I knew that they were expecting me to hold my end of the rope' and resulted in her needing counselling to deal with these pressures. In electing to go to therapy, 5I confronted a cultural constraint as this was not a common means of dealing with psychological problems in her family. As one of her family members was in a cognate discipline she was able to explain to the family how therapy would assist 5I in coping with these pressures. Having a family member in a related field was in itself a constraint as 'I was also under pressure to maintain that level' (to achieve that level of academic and professional achievement). The counselling helped 5I recognise and utilise her agency and deal with the additional pressures of moving school and wanting to perform well academically.

Participant 4G also came from a family which was deemed to be earning too much for her to qualify for financial aid, 'firstly financial aid things were very strict because there were those requirements and my mom never met the requirements, but … because my grandmother stopped working the moment I went to high school [my mother] has to support the whole family and the extended families, like the aunts and everyone; so it was an issue that how we're going to pull this, but again, I don't know how mothers do it but they always make it work … even if I [were to ask] right now, there's money for school that I need for this and this, she won't delay, in five minutes I know that it will be there.'

University residences on this campus are expected to provide first year students with an orientation to the university's physical spaces and as well as to the teaching and learning culture. This includes not only walking around the campus in the week prior to lectures starting, taking students to where their lecture will be held, but it also covers conversations about the teaching and learning activities which take place on campus. The residence house committee members will talk to the new first years about what they need to pay serious attention to and what is less important. This is part of inducting students into the Rhodes community of practice. While the role of residences in orientating students to this new environment has not been covered in this dissertation, many students spoke about how useful these practices were. This formed a significant cultural enablement for most participants. Students in a university residence are provided with a fully equipped room including bedding. They do not need to prepare meals for themselves as meals are provided in shared dining halls, which creates a significant structural enablement for students.

As 4G had not received financial aid, her mother had said she could not afford the residence fees. 'My mom [said] I can't afford your tuition and res, so I can get you digs … and we can negotiate on the money I give you to buy groceries. I chose [accommodation] which was a two-[person] sharing room and back then it was R1 500 per person [per month], and it was a lot cheaper'. However, it meant that money for food had to be negotiated on a monthly basis 'so I had to work around a R500 budget. I knew the necessities that I would eventually need, so … I would spend as much as I need and not on unnecessary things.'

Not being in residence meant that arriving in Grahamstown was a very different experience for 4G. There was no house committee member to show her around campus and she had to find her own way around town. As her mother had had to pay deposits for accommodation and to establish 4G in her room, 4G had to come to Grahamstown alone.

> *I've never been to Grahamstown first of all, and I am here and I'm all alone. I remember this guy taking me to [my accommodation] and then I got … into my room and I'm looking outside [thinking] what am I going to eat today? I don't have a fridge, I don't have a stove, I don't have a kettle, I don't have plates, nothing. So I [decided] fine, bread and polony[30] will help me through tonight, and as I'm eating this polony I'm thinking if I was home I would be eating something ten times better than what I'm eating right now. So it was a bit sad and then I was crying, I'm like: I really miss my mom. I [thought] being far away from her was not such a good decision.*

Deemed to be earning too much to qualify for NSFAS funding, 4G's welcome to Grahamstown and Rhodes University was very different. She did not have a kitchen or any cooking utensils in

[30] Polony is a highly processed low-cost cold meat found in South Africa.

her room and she did not have food to prepare. This first day in Grahamstown could well have been her lowest point. However, she did not permit these structural constraints to dictate her future at this university, as her ultimate goals were slightly different to other students.

4G said she came to Rhodes as she wanted to:

> *Run very far away from my family … [to] understand who I am. My mom was the one who [decided] you are going to do BCom (Economics), she filled in my form and was like you're not changing this; because I actually wanted to do drama and she was like: that's never going to happen. So running far away from her was me getting out of the shell and understanding who am I actually? What is it that I actually want?*

This also explains some of 4G's academic struggles, as her ultimate concerns and what her mother wanted for her, were vastly different. 4G's initial concern was to get away from home, which coming to Rhodes permitted her to do. While her mother wanted her to follow an Economics route, 4G found she preferred Accounting and found she was better in it. Changing her course registration was the first step in asserting herself. Part of her drive in remaining in her digs, and eating bread and polony, although she could have gone home and had a better meal, was to have her own space, away from home and to claim her independence and her own way of being. In doing this 4G demonstrated extreme resilience and her personal identity started taking shape.

In this process 4G's 'internal conversations' are quite evident. Contemplating whether she has made the right decision in coming to Grahamstown to attend Rhodes University, contemplating how to best utilise her R500[31] per month and how to manage preparing her first meal without any equipment, 4G weighed up the decision to come to Rhodes and the social isolation she was feeling versus being at home and the warmth of family she would have experienced. However, 4G had also come to Grahamstown to get away from home – and to complete a qualification and this was the emotional cost of that decision. Her concerns formulated her project – being away from home and getting a degree; which framed her practices – which at that stage consisted of living off-campus and eating only polony and bread on her first night in town.

What is of additional concern is to hear about this experience of coming to Rhodes University, having been deemed 'too wealthy' to qualify for Financial Aid, and having to spend her first night in what is to be her new academic home for the next four years, having a meal on her own of polony and bread. A first year student in residence would have been met by an enthusiastic House Committee, would possibly have had their suitcases carried to their room for them, would

[31] This would convert to less than GBP30 and USD40.

have been shown around the residence and later the campus and would have been taken to the Dining Hall for the next meal, which would have been prepared for them. In contrast 4G had to find her own way to a shop to buy bread and polony. This was difficult for a new student entering her new home for the next four years.

While the existing support structures at the university cater for students on Financial Aid, for those who earn too much, but who are not financially stable, the group termed the 'missing middle' there were fewer support structures in place at the time of this research.

Participant 4E did not receive NSFAS funding, as his mother's income was deemed too high, so she had to pay for his university fees in full. He explains his experience of the issue of funding:

> *Well actually that's a very touching question, and it's very important for a student who's at Rhodes University, because here you have ... peers that have cars in first year. But it's always sticking to asking for the basic stuff, so asking for books and for like stationery and toiletries, and not going above that, and if you need like clothes, I'd only buy clothes in December. Otherwise during the year I use the same clothes, I just have to buy soap and just wash those clothes and that's how I get by.*

4E did not allow this experience to determine his progress. 'In second year I became a tutor so there was that form of income [and that] has always been there to like suffice for the other things that I would need throughout the year.' In applying for a tutoring position, 4E was starting to demonstrate some individual agency and was starting to formulate his personal identity.

Participant 4E was not able to apply for outside funding as 'there were no bursaries available unfortunately and it didn't work out because of my results … and it was quite devastating'. He initially shows little agency in that he did not apply for funding thinking 'there were no bursaries available' but his peers seemed to be able to access funding. His marks deteriorated and he was then not able to apply for funding. He continued 'in second year most of my friends got their bursaries from … all these other companies but I couldn't get anything, and so [my mother] basically had to pay for accommodation and tuition.' According to 4E 'I blame it on me being lazy because I'm sure by then I should have gotten a bursary somewhere, or somehow'.

Having not been successful in his first attempt at third year 4E had to repeat the year. His mother indicated 'this was the quota for me … she was not willing to pay for anything'. Securing a bursary for tuition fees for the year, meant he only required money for rent and food from his mother. 4E had to manage these expenses, 'if there's no money, there's no money, I just have to prioritise and get foods that I need that are just going to push me to the end of the month'.

This is an example of a constraint leading to reflexivity leading to a change in practices – 4E's way of life - as a result of a shortage of finances at home; with all of these driving his project of obtaining the DipAcc qualification. It seems though that it was only when his mother threatened to stop funding him, and achieving his project was under threat, that 4E was able to activate sufficient agency to secure outside funding.

After paying school fees of around R3 000 a term, 2C's parents were paying R3 000 a month for tuition and still having to pay for her accommodation, 'but through monthly instalments they just broke it down. I only managed to get a bursary this year … I knew last year that I have to work very, very hard so that I could get a bursary.' 2C used the need to obtain a bursary to encourage her to work harder. This was her reflexive reaction to her structural constraints and it resulted in her receiving funding which relieved the financial pressure on her family.

After the financial constraints of the first year, 2C moved into digs in her second year which was cheaper, but was in itself not an easy journey. It meant 'having to cook when I have to work [then] I just didn't eat cooked food, I'd just eat noodles or bread or whatever [or] if I had money at that time then I'd just buy takeaways.' There were times when 2C had no money and then she would 'ask my friends maybe, my roommate or my brother or just someone … but most of the time I always made sure that I … have at least R50.00 that's sitting there, so that if I run out of money, I have a fall-back to buy bread or whatever.'

Moving into digs was a decision taken to ensure that the financial burden on her parents was lightened. However, this came at the opportunity cost of time spent preparing meals, which could otherwise have been spent studying. Again there were reflexive decisions about what food to buy based on balancing the constraints of time and money.

As these comments reveal, being deemed not 'financially needy' according the NSFAS means test, does not mean that the student does not experience significant financial need while on campus. Conversely being deemed to be financially needy, does not necessarily mean that the student always experiences significant financial need.

4.2.4 Impact of tutoring and other part-time employment

Looking for part-time employment whether as a tutor or through bar-tending, or working as a teacher's aide at a school, is a characteristic of the massification of our HE system, as predicted by Trow (1973).

Once 5I's mother was again employed, access to NSFAS funding was no longer an option as her mother was now deemed to be earning too much for 5I to be categorised as financially needy. While trying to pay university fees her mother was also trying to save funds to buy a home as she would be retiring shortly. 5I contemplated moving to a cheaper university, but managed to secure funding for her third year. Given that her academic results were not strong at the end of her third year, admission into the DipAcc programme was not guaranteed and ultimately she was not accepted into the fourth year programme. She again faced a financial dilemma as she initially did not have the financial resources necessary to repeat the year. Once she secured the funding for the repeat third year, she also managed to secure a part-time position outside of the university. The opportunity cost of this outside employment was that she now had less time available for her own studies. As the part-time work was demanding she was unable to keep up with her university commitments, which meant that she fell further and further behind academically. This led to her resigning from the part-time position to allow her to concentrate on her final academic year.

Participant 5I's ultimate concern in becoming a Chartered Accountant (CA), was to be able to make a financial contribution to her family, to 'hold her end of the rope'. In pursuit of this goal 5I felt constrained to make decisions which compromised her study time. Once she realised that this was threatening her project of becoming a CA, which would fulfil her ultimate concern of assisting her family financially, 5I contemplated the situation reflexively. This resulted in a reprioritising of the constellation of concerns and a renewed focus on her project, which allowed her to focus her daily practices more productively.

Financial constraints had been a significant factor in 5I's life. Knowing that she would have to ultimately assist her family by having a high paying position (holding her end of the rope) put significant pressure on her while at school, and the financial pressures at home also put significant pressure on her while at university. She revealed her on-going inner conversations and exhibited reflexivity and agency through all of these problems: in how she contemplated having to work harder at school given the higher fees being paid; that she needed to find a balance between study time and the financial relief of part-time employment, and also through sourcing funding for tuition fees.

5I was in a complex situation. With her siblings all being professionals, this both helped and hindered her. It helped her in that they supported her, but it also exerted pressure on her to succeed. In the same way moving to a 'better' school was both a hindrance and a help. It hindered as it put 5I under more pressure and she now needed to study and had to exhibit different practices at school, but of course this meant that she not only had a better preparation for her

tertiary education, but as a result of what were very likely improved Grade 12 marks, she was accepted into a higher education institution.

For participant 4D the family had to pay a deposit of R1 800 and 'I immediately applied for financial aid, then that was approved'. She 'passed [her first year at Rhodes] and I got good marks and they told me that … 40% of that … was going to be a bursary[32] … so I was excited, they're coming through for me'. For the postgraduate year, there was additional pressure and then 'I got [a] scholarship; I was like ok, things are looking up, then I got [a] bursary, I was ok, things are looking up. Then this year I was also awarded [another] scholarship, they hear, they hear, they hear … I was very grateful [to] Rhodes for showing me support, because if it wasn't for them I don't think I would be doing my DipAcc right now. So I'm very thankful for the financial assistance that they provided me this year.'

4D required financial aid to be able to attend university, but she spoke far more about the relief she felt when she was advised that 40% of her loan had become a bursary as a result of her good marks. Her relief on receiving funding for her postgraduate year is almost palpable. While 4D had received funding which paid for tuition and residence fees, she had to pay for books 'out of my own pocket sometimes because the R2 500 [NSFAS] gave us for the book allowance wasn't enough, so I had to buy second hand books [and] some of them weren't up to date so I would struggle with relevant chapters [and] some chapters I had to go to the library to print out the pages that I needed'. As students need to pay for their photocopies, this would have been an additional cost for 4D and an inconvenience 'because you didn't just have a book to work from'. When working from library books, there were additional problems as sometimes another student was using the books 'so you have to wait and … I had work to do.'

From these comments it is clear that 4D prioritises funding for her studies and using reflexivity she elected to buy second hand textbooks with her own funds even if these were not up to date. In using the textbooks in the library she was reliant on availability, which is a structural constraint as there were not sufficient books available for the requirements of all students. Where possible, making more books available in the library for students, or making notes available on-line, or making hard copies of notes available would greatly assist financially needy students.

4D used agency in a number of areas. Firstly she applied for funding in good time so that there were no concerns about finances prior to registration at Rhodes; next she worked around the

[32] My concern about this statement is not that 4D was given a 40% bursary, but that she did not know when she signed for her NSFAS loan that up to 40% of the loan becomes a bursary on successful completed of the year;

shortage of money to obtain access to her essential readings, although this came at a financial cost (money paid out of her own pocket for second hand books and for photocopies) and at a time cost (waiting for other library users to finish with a book).

Although tuition and residence fees had been covered by the financial aid and by the bursaries and scholarships, this did not mean that 4D experienced no financial constraints. 'I couldn't join any societies because we had to pay … joining fees and I didn't want more debt [so] I avoided joining … [and] only joined this year because now I can'. Readers may question why being able to be part of a society is important, but for those who were able to participate in these activities the benefits were clear. It can, however, become another space for financially disadvantaged students to feel excluded and this while they are students at Rhodes University, which cannot then fully be their academic 'home'. In not being able to participate in the activities of societies and clubs, students are denied an opportunity to access the networks and leadership opportunities that these engagements provide. This constraint therefore had wider implications for 4D.

Earlier 4D made a comment about 40% of her loan becoming a bursary, and this seemed to come as a bit of a surprise to her. This is something the Student Funding Office should have informed her about at the time that she signed for the loan. Perhaps they did, perhaps they forgot to do so. Perhaps there were so many other things happening at the time, it was simply too much for 4D to take in. The issue of sponsoring of societies is a similar point. Students on Financial Aid are permitted to join two societies every year at no cost. Was the message sent to 4D or did she not receive the message? This could not be determined. 4D appeared to be decided about what was important to her and how to go about achieving this. In so doing she demonstrated having developed her personal identity.

4K had applied for bursaries, but was unsuccessful in this. He had received NSFAS funding and 'because my mom was working, she had a contribution that she had to make, I think it was [of] 20%. My mom would give me … R500 monthly allowance, which wasn't always enough, but because one is in res [and] getting food … it was just more one lacked in terms of like luxuries.'

The purchasing power of this allowance was problematic for 4K as the 'friend circle that I had, their parents were well off … [so] they would have money in excess. It became very difficult because they would have money, I wouldn't have money, and because we're friends they sort of expect you should have money to be able to go out. So I would end up having to borrow money from the friends and having to pay them back, or sometimes I would end up just having to call my Mom and asking her for money.'

While 4K's tuition and residence fees had been paid, he had other social concerns which he wanted met which necessitated spending money on the luxuries that he could not afford. This put him in a position of borrowing money from friends when he did not have the funds to repay it. This additional burden was sometimes transferred to his mother. 4K's constellation of concerns were incongruent with his financial constraints as he valued specific friendships, and the luxuries that being in these entailed, more than living within his means and ensuring that he did not ask his mother for additional money. 4K wanted these extras as these would allow him to feel part of his group, and allow him to step into the identity that being part of the group created.

Things eased slightly for him though as 'when I came back in the new year I was able to tutor … I don't have to ask my mom for money … I also tutor learners privately.' Tutoring assisted 4K in being able to pay for the 'luxuries' which he wanted and which would make him feel part of his friendship circle. 4K initially exhibited limited agency, wanting to be part of a particular group and knowing he could not afford that life-style. Once he started earning his own income from tutoring, this shifted and he was able to be more self-sufficient.

Three quarters of all tuition and residence fees were paid by a bursary 2G received. Although there were constraints as 'I don't get an allowance, my parents just send me money when they can.' This meant she had to plan 'if I want to do something, not like some of my friends who can just be spontaneous and say let's go to PE. Which is quite nice but I can't always afford it unless I plan for it in advance.' She explained 'I really like it here because I have more freedom whereas in Jo'burg my parents were a little more sceptical about me going out, and because things were way more expensive in Jo'burg, so I've done more than I would've ever been able to do in Jo'burg.'

The financial constraints 2G experienced meant that she was 'very limited in terms of social things that I can do because of that … sometime towards the end of last year and beginning of this year I had a part-time job which was bar-tending'. She found this challenging as the evening shift started at 5pm and as dinner only started at 5pm she missed dinner. The shift ended at midnight and then stock-take needed to be done which meant she often only got home at around 3am. 'Now you want to sleep but then you have to go to lectures the next morning.'

Here 2G was prioritising her ultimate concerns through the project and practices which would allow her to achieve these: her desire for freedom from her parents and the need to socialise and the employment she needed to fund that, versus her need to be at lectures having had sufficient sleep. It is interesting that having time to study and prepare for lectures did not seem to feature in her list of concerns in this discussion. Her projects in achieving her concerns were to live in

Grahamstown and to work. These projects and practices were not congruent with obtaining a Dip Acc qualification, and her academic results reflected this lack of coherence.

4.2.5 Impact of contributing to family income

When discussing the excitement of earning his own salary the following year, 4E's response was firstly about his mother, and then their home 'it's actually quite exciting, even though I know the money is not going to be that much ... basically she's just going to be free now … that's what's making me happy … but I'm also going to be able to put in some money … let's fix the house or let's buy a door'. Once earning a salary, 4E's constellation of concerns focussed on contributing to his family home and helping his mother to achieve financial freedom.

In second year 4G started tutoring and that helped her because 'I had extra money for groceries' but this money sometimes also went home when her mother advised her that 'I'm running low on petrol, I could be like okay Ma, I'll give you R100,00 just to survive for this week.' In this was a lesson for 4G as 'it taught me that I need to save because today I might have things in abundance, but I never know how tomorrow will look.' With the tutoring almost doubling her income during term time, 4G not only contemplated her own needs but also assisted her mother with small amounts and additionally put money aside just in case there was an emergency.

Here 4G used the personal emergent property (PEP) of caution as, while occasionally providing her mother with money for petrol and generating an income for herself, she was putting money away just in case. This demonstrates how 4G's constellation of concerns included providing for her family. In reflecting on her journey to where she was now, a fourth year student, 4G reflected on her ultimate concerns, 'me getting my degree is not the end, I am definitely going far, but [getting the degree] is nice because there were really times that I would really cry and not see getting past this'. For her the degree is not one of her ultimate concerns, but was the project which would lead to her ultimate concerns, and it would be the springboard for the accomplishments which follow.

This provides insight into how income enables very differently for many black students. 5IC in 'holding her end of the rope', 4E in wanting to buy a door for the family home and wanting to provide his mother with financial freedom and 4G in sending money home for petrol, all shared a portion of their income with their families. While these students had very little, some of the little they had, they shared with their families. While it refers primarily to how black individuals need to use their income to assist their families with their financial problems, this is a reference to the

so-called ‘black tax’ which middle-class, employed, black people experience in South Africa (Mkhonto, 2018; Ngwadla, 2018).

4.2.6 Other sources of finance

As a result of 3E’s mother retiring, the funds she received for her retirement were used to pay 3E’s university fees. ‘Literally … of the money that she took out most of it has gone to my schooling, and then there’s a little left which she put [into] savings to earn interest.’ While she had applied for bursaries, ‘they just give no response … I applied in first year, I applied in second year. I [felt] I’m getting no response … this is not going to work, but I want to try again this year.’ 3E did not apply for positions on campus, because ‘my Mom is not for working, no, you’ve got to focus on your studies, you’re struggling enough to keep up with [academic] work, how much more when you’re working.’

It is interesting that her mother valued her own employment and yet she did not feel that her child should seek a part-time position on campus, especially as in becoming a tutor, for instance, she would be revising and reinforcing the work which she would need for her own studies. This suggests that in this space 3E was still content to be a role-taker and to use money from her mother’s retirement fund and to follow her advice in not pursuing employment opportunities, and therefore in this situation she showed limited agency.

The financial constraints under which 3F operated were very challenging. ‘When I was doing Grade 10, I told [my mother] I want to go to ‘varsity. And she [said] no, I don’t have money, I just want you to finish Matric. Because I didn’t have any knowledge about [how] you have to get bursary so I [said] ok I’m going to finish Matric.’ When he repeated his dream to his mother at the end of Grade 11, she said she would sell some of the cows she had received for lobola[33] to help fund his fees. 3F had an ultimate concern of wanting to go to university, although the shape of his dream of being at university was not clear.

When 3F was accepted at Rhodes and needed to pay a deposit of R1 750, his mother was not working. She went to his uncle who ‘had a child that is studying at TUT. When my mother explained my situation, my uncle [said] this is way too expensive, my son is at TUT, we only paid R500, so you must apply there’. 3F needed to convince his uncle that he had applied and been accepted at Rhodes ‘so I just need to pay this money’. His mother pressured his uncle to allow her to sell a cow, as ‘we have to do something, my child is working very hard to get

[33] Lobola is a practice amongst African people of paying a ‘bride-price’, traditionally in the form of cattle.

somewhere, so I should at least be a ladder to where he wants to go'. 3F was still focussed on his ultimate concern of going to university and the way to achieve this was starting to take shape.

In 3F's uncle's thinking that HE qualifications were similar and that the price should determine where students go, there seemed to be a lack of understanding about the differences in qualifications, or about the areas of interest of the individual.

3F still carries a burden of guilt about this process. He told his mother that he was applying to another institution as well, and so she gave him finances for the second application. He had already accepted the Rhodes offer, and 'I ate[34] the money, it's so bad'. He then told his mother 'the only response I've got [is] from Rhodes, and [she said] then go for it'. Here 3F's constellation of concerns are a little more exposed. He not only wanted to go to 'varsity, but he also wanted to arrive with the clothing which would fit his idea of the identity he wanted to project. If he had asked his mother for money for clothing she may not have given him money. In being less transparent about the reason for additional money, he was able to arrive at Rhodes in the clothes which he believed would help him to look like a student, which would help him create an appropriate student identity and feel included, which was one of his concerns.

4.2.7 Other benefits and drawbacks of funding

3H experienced additional pressure in having NSFAS funding, not only as part of the funding is converted into a bursary, but also because future funding depends on past academic performance.

> *Having that attitude that I actually need to do well, I'm under NSFAS and I have to pay back [the loan]. I had to appeal for [NSFAS] to fund me this year because I didn't pass 50% of my subjects, I was one of the lucky ones … that gave me some motivation, I almost went home with no degree, having to go back to that struggle life.*

While a little pressure to perform can be useful, too much pressure can become debilitating. In this instance 3H used the pressure of needing to perform to motivate her to work harder, as the threat of not being able to fulfil her project of obtaining her qualification and having to return 'to that struggle life' was real. From this it seems that one of 3H's concerns appeared to be to move away from her childhood of poverty.

After being accepted at Rhodes, and having 'paid for my things', 2E said she received a telephone call from Rhodes to say 'we have this Thuthuka Bursary Fund, you have [been

[34] To 'eat' the money is to use the money. This could literally be on food, but it could be on other purchases.

awarded] it! And then I thought, wow, really! And I told my mom, my mom told the entire family. Everybody was just so happy that I was coming to Rhodes.'

> *[My mother was]so proud and happy for me … wow, see now you are going to go to Rhodes. Don't play! That was the first thing she told me, don't play, you just keep doing what you do. I never really thought about it but now that I have, it's everything, because I've heard of kids sitting at home because they don't have funding or anything, and I realise that I am really privileged to have Thuthuka, and it actually is everything.*

In applying for other bursaries and bank loans, 2E was exhibiting agency, and accepting the offer of Thuthuka funding was an agential decision. Having tried to find other sources of funding, the Thuthuka bursary seemed to just fall into 2E's lap, but with it came the immediate caution from her mother, 'don't play!' and her own contemplations and realisation that the funding was far more than many others had, and that it was in fact 'everything'.

According to 2F, when she reached Grade 12 she had initially applied for Thuthuka funding as well as funding from Allan Gray and from one of the banks. The Allan Gray camp was a wonderful experience, but she was not awarded a bursary, she then received a bursary from the bank, but did not hear from them for a while.

> *And I got a phone call from [Rhodes] asking do you want to come to Rhodes? In my mind - it's the only place that's saying something. I [say] ja, but I don't have funding. [They said] you applied for Thuthuka and I'm like yes; do you want to study BCom? And I'm like yes, yes, yes, yes. And [they] said there's a bursary, do you want to come? Accommodation, everything, MIP is there, it's done, just come. And from there, Rhodes is the only one that actually answered. By the time I was here, [the bank] answered it's already after O week, what do I do? And I [decide] I'll stay and I stayed. I ended up at Rhodes because Rhodes was the only one that answered when my friends were going to university, [and] I'm still home. I don't want to be that child, I came.'*

Here 2F could feel her project of obtaining a BCom slipping away as she did not have funding. A last minute offer of a Thuthuka bursary meant that she could be at Rhodes at the beginning of the year, able to enjoy all the orientation activities. The inner conversations taking place during this process are clear, as is her decision to accept the Thuthuka funding, as the other bursary seemed uncertain and she needed to be working towards achieving her ultimate concerns.

Both 2E and 2F wanted to adopt the identity of being a student and did not want to remain at home when all their friends had gone to study.

1B knew what the requirements were for a bursary and used this to motivate her to work at school. 'I'm so proud of myself, I worked so hard. When I was working hard for Mathematics I was like: meet the minimum requirement for a bursary, because you know … your parents won't afford to take you to ''varsity and I didn't want to use a loan, so I got a … Thuthuka Bursary.'

Here 1B used the concern of going to university to drive her project of securing funding which drove her practice of working hard – seemingly especially in Mathematics.

1C's father passed away when he was a very young child, but 'because I didn't really know him, I don't feel like I lost him … He worked for a mine and then when he died, the benefits, pension all those things … they put them in a Trust Fund.' These funds were used to send him to a school 'that had more resources … to pay for my education primary school and high school.' His father had valued education and this meant that when decisions were made about his schooling, his family decided to send him to fee-paying quintile 5 schools.

Contemplating coming to Rhodes University, 1C said since he would not be able to stay at home 'I needed to pay for res which was really expensive, so I decided to apply for NSFAS, and because I don't have parents, and because my Aunt [who] I was living with in Johannesburg at the time didn't have a high paying job, I think that it was really easy for me to get accepted.' Here 1C reveals his contemplations and how these led to him using his agency to apply for and secure NSFAS funding. It would have been easier if he had asked the Trust to pay for the full tuition and residence costs at university, but instead he chose to apply for funding which was more challenging, but which would leave some of his inheritance intact.

The previous year ICB had registered at the University of Johannesburg. 'I was supposed to be doing BCom, then I ended up doing HR … that's when … I decided that I can achieve better than this, and that really drove me to apply to Rhodes.' While it is not clear why he was 'doing HR' when he was supposed to be 'doing BCom', 1C realised that he was not meeting his ultimate concerns at the University of Johannesburg, and that he needed to move so that he could follow his dream to be a CA, deciding what is important to him and in an indication of the emergence of 1C's personal identity.

1D went to a quintile 5 primary school 'and they were very supportive, knowing my background, so our principal was very understanding, if at a certain time my parents couldn't pay the fees, then he'd make provision for that so that we could pay.' Moving to high school was a problem because 'I lost my birth certificate nearing the end of the year in … when I applied to other schools then I couldn't get into the other schools.' Instead 1D went to a private school and 'I saw that the fees were putting strain on my parents, but I didn't say anything and then they sat me down and asked me if I could change to another school just for the end of the year so that they can try and figure out what they can do.' This move was to Ethembeni Comprehensive School. While the initial plan was to move to Ethembeni in Grade 9 'and complete Grade 9 in Ethembeni and then move to the school I wanted, but because I was comfortable at Ethembeni and I didn't

want to put my parents to the trouble, I told them it's fine I'd stay. So then I completed school at Ethembeni.'

While cognisant of her family's financial constraints, 1D's constellation of concerns included performing well academically and she was aware that attending a better-resourced school would aid her in achieving these goals. This was complicated by the structural constraints of having lost her birth certificate which limited the schools she could go to within that limited time frame and the cost of other schools. In navigating these constraints it was decided to send 1D to Ethembeni just for one year. After spending time at the school 1D found that she had settled in and that she was confident of achieving her academic goals at this school, and she chose to remain there.

1D had 'applied to Thuthuka last year, and then they told me that my application wasn't successful. I applied again this year and they told me something about the requirements' which left her unsure about her status with Thuthuka. There were, however, other options for 1D as she met a prospective sponsor at a function 'my mother's boss [who was a CA] had spoken to her about me, and … she asked me why I wanted to become a Chartered Accountant and then I told her and then that way she knew that this was the person that [her mother's boss] was speaking about.' This encounter meant she 'went to write the psychometric test, and I went to the interview and then they granted me the bursary … they granted me their contract … even though it doesn't cover everything.' 1D need not have chosen to engage with the sponsor at the function which would have meant that she may not have obtained the bursary. But she used her individual agency, had a conversation with the sponsor and this resulted in her funding to come to Rhodes.

1D had applied for NSFAS funding and 'they told us they got the application but they still haven't [responded]. Either way the bracket of my parent's salaries doesn't qualify under what they think would be needy … but we were trying since there were new developments with the whole system and all of that.' This is an instance of the new NSFAS application process, particularly with regard to the 'missing middle' FASSET funding. This interview was conducted during July/August and this student had still not heard whether she had been granted funding or not.

To permit her to get her June exam results, 1D's father was forced to take out 'a loan from Fundi … and then we're still waiting for PWC to put in their amount and then after that he is going to try and get another one for the rest of the year so that I can get my results.'

She felt that if she had known that she had funding 'from the beginning, then I'd be motivated … with every bursary … you have a requirement to meet, so now you know everything is safe. I'm

not putting strain on my parents so then I'm doing the best I can to achieve the results that I am supposed to achieve, or above.'

In having to account to a sponsor, 1D would be working in a less isolated manner and this slightly more collaborative approach would assist in dealing with some of her emotional pressures. 1D initially dealt with the financial pressures by 'push[ing] stuff away and pretend[ing] as if they're not happening.' Initially 1D is referring to only having passive power; being a bursary recipient and needing to be motivated by others to work hard.

She continues saying 'I think I try to understand why things are the way they are, and then hope for the best. And then try and take steps into, not just hoping for the best but also let's say improving my academics so that I qualify for a certain bursary.' In the second part of this discussion, she first refers to passive power, hoping for the best; then she speaks about taking steps, about using her individual agency and making decisions about the distribution of her personal resources through her reflexivity. Ngalo-Morrison (2017) found similarly that students felt they would be motivated by having to account to a sponsor.

In responding to a question about how his year was funded, 1E commented that he had been offered financial aid, 'but I had to pay that initial amount, I think it was R1 800, but I didn't have it. I'm not sure if Kamva Youth paid it or they just waived it? I don't even remember but there was a situation because I told them I didn't have the money.' The monthly funds which he received of 'R200, that was just enough money for some deodorants and after that I didn't have [any]thing.'

Before theorising these comments, I would like to reiterate that this is a comment on the degree to which this participant is exercising agency and reflexivity at this moment in time, in this particular situation. It could well be that in another situation an individual would act or react differently. It could be that in other areas in his life they would exhibit a different degree of agency and reflexivity. It also needs to be said that the development of personal identity takes place over a period of time, once an individual's 'ultimate concerns' have been formulated.

This participant seems to exhibit little agency, in having been conditioned by his circumstances, he sees those in other more privileged circumstances as having the power to assist him. Someone paid his deposit, or it was waived. Kamva Youth helped him apply for financial aid. He received pocket money from the pocket money fund. And after our interview he asked me to help him find employment for his parents, and then he asked me for money for toiletries and finally for a spare cellphone. This was a very difficult situation and I had to explain that I was not able to assist, not

for lack of desire to help, but as it could be seen to compromise the integrity of this study. What also concerned me was that I would be perpetuating his occupying a space of passive agency. Instead I made suggestions about places where I thought he could find employment over the holidays and what the expectations would be of the various employers.

2H's parents were in the middle of a divorce, and she found herself a pawn in this.

> *I remember last year I couldn't see in lectures. My mom was still not quite 100% there [financially], so I asked my dad: can I please have money for glasses? I can't see and it's hindering [me]. Even when I sat in front, I had to squint and try to figure out what's happening and everyone's going fast and I don't want to make everyone wait [for me].*

Her father asked her to decide between waiting for a court-sanctioned maintenance order and having him voluntarily pay her funds. Given his history of not being reliable with support payments 'I chose maintenance. He [said] fine, then you'll wait for the maintenance to kick in before I can buy you glasses. So it's family situations like that, I'm really trying with my degree, but when family…'

While her focus was on her project of obtaining a degree and her practice of being in lectures and trying to participate in those spaces, the conflict in her family hindered her as she did not have access to the glasses she needed to be able to see during lectures. She chose to wait for the maintenance order, as this would provide financial security over a longer-term, instead of the short-term solution of him providing her with glasses immediately. This was a reflexive decision and reveals her constellation of concerns, at that moment in time.

Within the group of students who struggled with finances while attending university, there are different levels of struggling. Someone deemed to be earning too much to be eligible for funding, had to pay full tuition, rented the cheapest shared accommodation off-campus, and had to exist on R500 per month for food and all other essentials. Another deemed financially needy pays a 20% own contribution of around R2,400 per month, lives in residence with all fees paid, and receives R500 per month as pocket money just for luxuries and finds it is not enough. Both of these individuals are appointed as tutors and one uses the extra money to help her mother, the other to add to the funds he has for luxuries. Yet another finds that she does not have sufficient funding for impulsive trips to Port Elizabeth, while another participant sometimes has to borrow money to buy food when she runs out of money.

4.2.8 Summary of financial constraints

This section has provided some understanding of the struggles some participants experienced in meeting their needs and wants with the limited finances which were available. It reveals some of the life choices students feel forced into making. It reflects on how tutoring and other part-time work provides such a welcome opportunity for financially constrained students to earn an income and be able to buy food, to pay for their own toiletries and even be able to buy clothes for themselves, as well as being able to send money home. This outside work can in itself become a constraint as students need to sacrifice their limited study time to carry out their work responsibilities. The opportunity cost of this time requirement is sometimes excessive and participants felt the need to either not take on or to give up their work.

Of the participants discussed in this section, most demonstrated a degree of agency and were using reflexivity to contemplate and access the resources available to assist in paying for their university fees and other expenses. Most of the participants showed the emergence of a personal identity which included an 'ultimate concern' of successfully navigating the four year academic programme, although this was more obvious in some than in others. 4I showed the emergence of a social identity regarding her funding application. Some participants needed to adapt their ultimate concerns and change their planned career paths, sometimes radically, as a result of the constraint of a particular degree being imposed by a parent or a sponsor. This changing of a planned career would have resulted in an altered personal identity for these students.

2H and 1E are the two exceptions regarding the emergence of a personal identity which includes an ultimate concern of successfully completing the professional accounting academic programme. For participant 2H the ultimate concern is focussed more on having freedom and being able to socialise in an optimal way, while 1E seemed to be too stressed – having just written his end-of-year exams – to be able to contemplate who he was.

Participants 4K and 3F permitted their individual concerns to lead them into making less useful life choices. Participants 2H and 1E seemed to show little or no individual agency in taking decisions or making choices, they seemed in these instances to be passive people 'to whom things simply happen' (Archer, 2007a, p. 6).

This first section has looked at accounts of students struggling with the financial effect of being at university and in the next section I move on to looking at finances being an enablement. It could be asked whether finances could ever be anything other than a constraint. For some participants beyond answering the factual question about how their university fees were paid, there was very

little awareness of the enablement of having access to funding, whether for fees, for books, stationery and other learning tools; while for other participants the lack of funding was something of which they were critically aware. Another group of students was keenly aware of the privilege of having bursaries and access to funding which covered tuition, residence fees, some books and even computers and living allowances. For this group there was often a sense of guilt that they had access to this largesse, while for their friends the financial struggle simply to get home for the vacation, or back to university after the vacation, was immense.

4.3 Finances as an enablement

Participants who were aware of finances being an enablement are discussed next. For other participants, finances were not discussed. These generative mechanisms would only be activated if they stood in the way of an individual meeting their ultimate concerns.

5A's family did not have financial constraints. However, he had managed to secure a couple of bursaries to ensure that his parents did not have to pay too much for his tertiary education, and this served to motivate him further, 'I didn't want to be lazy and not get those marks when I could do and then end up not getting the funding'. In securing the bursaries and freeing his parents of the financial burden of him being at university, 5A had demonstrated agency. He had used the additional concern of retaining his bursary to maintain a practice of effective learning.

Participant 5A felt that as a result of his high school and tertiary education, he had career opportunities which he would otherwise not have had. While he had not initially registered for an Accounting degree, he felt that 'because I did so well in Accounting … I might as well just do accounting, I know I'd really enjoy it and I can go so many different places with it'. This is a reference to what Accounting could do for 5A, he could 'go so many different places'. This therefore was one of his constellation of concerns, to be able to travel to different places.

5B had 'never had to struggle financially … [or] think too hard' about funding. If he needed additional funds, it was just a matter of asking his family. This meant that he never had to think about 'stationery and access to resources'. This financial privilege is a theme which runs consistently through the interview with 5B where there were comments that 'from a personal perspective my access to resources has been one of the most important things … and even food, if … I needed protein, I would buy sushi … and honestly I am so grateful … never having to have thought about food and never having to have thought about stationery'.

While 5B was aware of the enablement of having no financial constraints, unlike 5A, he seemed proud of this fact. This led to difficulties in this participant's interactions with the rest of the class and it led to a fellow student approaching him and saying about their peers 'they think you think you are better than them, you're so privileged and … you have all these advantages'.

Participant 5B had prioritised financial security as one of his ultimate goals and this had created an internal conflict between the inflexibility that being a 'solid 8 – 5 worker' could cause as opposed to the 'awful' notion of not having a guaranteed pay cheque and possibly having to work longer hours. He had therefore opted for the more conservative option of becoming a chartered accountant which would provide the financial security and freedom of movement which she had deemed important. Although 5B had not personally experienced finances being a constraint, the need for financial security was driven by being aware of significant financial need amongst close family members. The reflexivity or 'inner conversations' which are on-going in 5B's decisions and choices are evident in his contemplations.

5G similarly felt 'I don't think there was much financial constraints, my dad was always happy to provide what was needed for us … I had always had private tutors, from Grade 10 onwards, especially for Maths and Physics'.

Finances were not a problem for 4F as a grandparent was 'luckily quite wealthy [having acquired assets] for next to nothing … and suddenly [these] were worth a lot of money.' While this participant had obtained a bursary, 'I didn't actually do that for financial [reasons] it was more job security … just for that security of having a job after 'varsity'. Here the participant made a strategic decision about obtaining a bursary.

Neither 5A nor 4F required bursaries, but in accepting the bursaries they served as motivators for very different reasons. For 5A it motivated how he studied, so that he could maintain the funding, but for 4F, the bursary was part of his ultimate concerns, which included job security.

4F spoke about the benefit of having extracurricular activities, 'playing sport is also one of the main benefits, just getting out of Rhodes for a few hours and that change of scenery and that helps me quite a bit'. When asked about the transport required to participate in these weekend sports, 4F responded 'I luckily had the benefit of a car'. Both having a car and playing a sport would have resulted in an outflow of finances for 4F. This was money spent having contemplated what his financial resources permitted and it would allow him the space to socialise and not be on campus full-time. Here 4F demonstrates contemplating his ranking of the orders of reality, given

his financial constraints and enablements. He also demonstrates agency and reflexivity in getting out and doing it.

Another participant who did not need to worry about funding was 3A who said 'my Mom paid for the fees … she has rental income that she's using'.

Although 3B had tried applying for funding for university, her Grade 11 marks 'were not looking great, so I was just hoping for the best, but my father is a member of [an organisation which] has a scholarship that funds the children of the members. So I applied for that, and I got that … it pays everything; meals, if I sign up for any society or gym, it pays basically everything … if I want to do Honours they will also pay for that'. 3B exercised agency in applying for the bursary; as it pays for all her fees and expenses at university. This relieved her and her family of a significant burden.

When students were invited to participate in this study, they were advised that it was for students who were intent on following the CA (professional accounting) route. This was reiterated when the participants arrived for their interviews. During the course of the interview with 2I it transpired that her goal was not to become a CA, but rather to obtain an undergraduate degree and go home and get married and have a baby. This indicates that this participant's 'project' is not likely to be the same as the rest of the participants. I have nevertheless included aspects of the interview as they provide a significant contrast to much of what has already been discussed.

Having no financial constraints was an enablement for 2I when she decided to leave residence halfway through the year. 'My parents said whatever I wanted to do they would support me in it, so no, finances was never a problem … my friends all moved out of res … so my first term in res was just awful because I didn't have my friends, I had my boyfriend in the dining hall but you need girlfriends around you.'

2I had struggled during the 2016 protests at the university[35].

> *So I just was really unhappy and I went home one weekend because I just couldn't deal with it anymore. While I was home I said to my dad: please can we look at other options, I can't do it anymore. My dad wanted to invest some money in Grahamstown so he decided to buy [a] flat for me and we did it up and stuff. So it was part of my birthday present as well, so all my furniture and stuff is now my furniture that I will take with me wherever I go after 'varsity. So I'm very happy to be moved now.*

[35] Student protests took place on South African campuses during 2015 and 2016. These protests were held to demand lower fees at HEIs and to demand that the institutions look at issues of transformation.

Here 2I was unable to adapt her way of being to accommodate a change in friendships, or perhaps in having friendships with people who were different to her, and the simple solution for her and her family was to buy a property off-campus, and have her own accommodation. 2I reflexively elected to activate a PEP of concern in her parents, which resulted in accommodation being bought and furnished for her, as well as a car to get her to campus and back every day.

The participants in this section spoke about financial enablements rather than constraints while they were at university. All of these participants (except 3B – who was on a bursary) just happen to be white. This is not just a situation of these participants not having to worry about funding, but what they were able to do with the funds they had.

Given the sharing of stories about extreme struggles from students who experienced financial constraints; given our history of inequality amongst the different races and the lack of social justice in our systems, being in a lecture theatre or residence with such different distributions of resources proved to be extremely challenging for many participants.

4.4 Summary of financial constraints and enablements

The section on financial constraints is filled with experiences from students of colour, while the section on financial enablements is populated primarily with experiences from students who are white. This was not a matter of cherry-picking which data to insert in this section, this is the empirical evidence that emerged from the interviews. This is not the only truth of being a student at Rhodes at the time of these interviews, but from the research participants, at the time of these interviews, it was the dominant truth.

In analysing this section there are some stark contrasts which jump out at me. From a student arriving in Grahamstown on her first day, sitting alone in her room hungry and not having any food or utensils to prepare food, who buys bread and polony for her supper; to a student who is lonely in her residence after her friends move off-campus, whose father buys her a flat and funds the transport necessary to get to and from campus on a daily basis. A student who receives R500 pocket money for all food and personal expenses and a student who receives R500 just for personal expenses and this is not enough. From a student who has to borrow money for food to a student who could easily buy sushi when he needed protein. From a student who has a vehicle to be able to drive to participate in a weekend sporting event, to a participant who was unable to register for sporting societies due to financial constraints. From receiving bursaries which permit

you to attend university, to receiving a bursary as this secures a position after university. These are the extremes of financial enablements and constraints which emerged in these interviews.

There were a number of students who were on full financial aid who had a minimal amount to pay in as an 'own contribution' at the beginning of the year, as well as of course transport to and from university, contrasted with those families who were deemed to be earning too much to qualify for financial aid, and who had to pay full university fees, which may have cost more than their parents' gross salaries for the year. These students were forced to live off-campus and have long and potentially dangerous distances to walk to and from campus daily. These students would also have to take time to buy and prepare their own meals. Other needy students took on part-time positions. All of these took time which could have been used for studying. Some participants elected to live off campus as it was cheaper, while others decided to live off-campus to choose who they would be living with, and still have transport to drive to and from campus and to and from the shops.

While lecturer focus group participants acknowledged that students struggled with finances, this was seen as something which was, on the whole, outside of their control. While student participants had referred to the cost of textbooks as well as to the availability of textbooks in the library, lecturers did not seem to have a deep awareness of how significantly the provision of course materials impacted on their students. As the problem of finances was recognised as being a problem nationally in South Africa, I have not provided additional comments made by SAICA participants or peer institution participants.

This section on financial considerations experienced when coming to this university clearly reveals many of the inner conversations which took place in these individuals' contemplations of what their ultimate concerns were and the projects they required to achieve these. When the ranking of the orders of reality needed to change, projects too sometimes needed to change and this resulted in some participants' needing to change their practices, their way of being, to achieve these ultimate concerns.

This first chapter on the constraints or enablements under which student participants interviewed for this study function, provides an explanation of how the unequal distribution of resources (at the level of the real) would result in being present in a lecture (the level of the actual) being a different experience (the level of the empirical) for each participant. While all students would be present, some may be worrying about what they will have to eat for lunch, about what time and how they will get home, about how to manage without the correct textbooks; while for other students some are not even aware of the privilege of these being non-issues for them.

What struck me regarding the financial burden of coming to university, is that this constraint can be removed in an instant. A bursary application is successful and full funding is acquired and the individuals' money problems are over. A similar elixir does not to exist for the constraints experienced in the section on language which follows.

The next topic raised by participants was how English, being the language of instruction at the institution, served to constrain some participants' learning and their communication in general. As with financial constraints and enablements, those who experience a problem with language and communication are exceptionally aware of this, while those who have the privilege of communicating and learning in their home language or mother tongue may not be aware of this being an enablement, so this section is again particularly thin. The following chapter therefore looks at difficulties experienced by participants in their use of English and other communications and interactions with lecturers and students while on campus.

Chapter 5 - Language and communication constraints and enablements

'It's difficult to come to Rhodes and you speak English
to people who've been practicing it for their entire life' (research participant)

5.1 Introduction

Trying to understand and theorise the experiences of individuals when these emerge from their previous lived experiences, from the context in which these experiences took place, and which are coloured by their own dreams and aspirations, is a challenging task. Given my theoretical framework I am also mindful of needing to separate the parts (social structure and culture) from the people (agency).

The generative mechanisms emerging from structural or cultural systems at the level of the real, when these serve to help or hinder an individual in carrying out their projects, create the constraints or enablements at the level of the actual, which these individuals experience at the level of the empirical. The underlying causes of 'the language problem', as discussed earlier in Chapter 2 under Structure, and how these manifest in enablements or constraints, are therefore quite separate to how participants experience these.

The initial focus in this section is on the enablements and constraints experienced by participants as a result of being on a campus where the language of teaching and learning is English. This section therefore, looks at the way in which language (home language, mother tongue and language of learning and teaching) impacts on how students interact with both lecturing staff and other students on campus and how they cope during formative and summative assessments.

In this chapter I differentiate between the terms home language and mother tongue, although they have previously had the same meaning for me. The need for this differentiation became clear after speaking to the lecturer I referred to in section 1.3, who had a mother tongue which she had used in childhood and which was different to the home language used in her adult home. A mother tongue is the language used at home during an individual's early childhood. This could be different to what has become the home language, as some families have moved towards adopting English as their home language, even though there was another, generally African, mother tongue.

An overview of the topic of language in South Africa was provided in Chapter 2 under Structure, but to recap, there are eleven official languages in this country, with English being the most commonly spoken (very often as a second or third language) and with it being the language of Government and of business. English is also the language of teaching and learning at Rhodes University.

In the next chapter I discuss the influence of English being the language of teaching and learning on Teaching and Learning Activities and on consultations with lecturers in the Department of Accounting. The impact of English as the language of learning and teaching and as a language used commonly throughout campus is examined separately here.

The previous chapter on Financial Constraints has shown that most of the student participants in this study had identified obtaining a DipAcc qualification as their 'project' which would enable them to proceed into the training programme to become Chartered Accountants which for many participants was one of their 'constellations of concerns'. For some the 'ultimate concern' was articulated beyond obtaining the CA(SA) designation and these ultimate concerns related to the opportunities which this qualification could provide; in this instance becoming a CA(SA) was just as much of a project as obtaining the DipAcc qualification.

Should I be analysing the interview of a participant who did not appear to value becoming a CA as one of their 'constellations of concern' or does not appear to have passing the DipAcc year as a project, I will flag this accordingly, as this may change how they engage with the course, or with various aspects of the course. Failing that, it can be assumed that passing the Dip Acc year is at the very least a project for these participants, as students were asked to volunteer to participate if they intended following the four year professional Accounting qualifications at Rhodes.

Although I had interviewed sufficient numbers of students across four academic years to answer the bulk of my research questions (DipAcc year completed; third, second and first years completed); given the comments which had emerged around language, I decided it was critical to interview a small cohort of students who had just completed the first semester of their first year for whom the experience of learning at Rhodes University was still fresh in their minds. My feeling was that their experiences in terms of their struggles with language in the first year were very important, as these are experiences that some more senior students may have forgotten. As will be seen, their comments validate that concern.

Some of these student comments were supported by experiences of learners in a Project for the Study of Alternative Education in South Africa (PRAESA) video looking at the impact on

classroom interactions of having to learn in a second or third language. These emerge from PRAESA's educational video 'Sink or Swim' (2004). In this video a group of English-speaking learners at Bishops Preparatory in Cape Town, South Africa, are interviewed after being taught one lesson in isiXhosa. The experiences of these learners mirror the experiences of many of the HE students, as will be seen in this chapter and will be seen in the next chapter.

In this section I will again examine the comments from those who were at the university the longest, to those who have had the shortest experience on campus.

5.2 English language as a constraint

While participant 5B (whose mother tongue was English) did not mention having English as a mother tongue as an enablement, he does speak about being aware of the difficulties some of his classmates experienced 'I remember proof-reading one of my friends' essays, and the language was just horrific. I couldn't understand what he was saying because I couldn't follow his language … later on we peer marked Accounting 3, a theory question, and I thought: how does a lecturer mark this? Maybe he has the knowledge, but he's not bringing it across and that's so sad.'

Many of the English second (or third) language students spoke about the problems they had experienced with being taught in English. According to 5D[36] 'it's the whole language thing … the age-old language thing … you can be proficient in English, but some words … I know what it means, but I don't know [what it means] in THIS context'. This refers to an academic literacy issue, of understanding the peculiarity of the word in a given context. Although it is important to also to heed Bourdieu and Passeron's comment that '[a]cademic language … is no one's mother tongue' (1996, p. 8).

5D continued by saying that the language problem evolves into a race problem 'because also the race thing, maybe they feel like they can't articulate [their thoughts/questions] well … some people have problems talking and then it's not that they can't understand, but they don't like [expressing] themselves in English.' This becomes 'a barrier when you need to ask for help … because you stumble with your words and then … even confuse the lecturer because they don't know what you are asking'. Although this participant moves between first and second person in this comment, it seems that he felt that he was struggling to achieve his project (of passing

[36] 5D had the advantage of having attended an 'ex Model C' – Q5 school, although his home language and the language in which he conversed with his friends was Zulu.

DipAcc), as the questions he sometimes asked seemed to confuse the lecturer. This could either be a reference to the semantic density (Maton, 2013) of the words being used to discuss the topic or it could have to do with not yet having acquired CALP (Cummins, 1999) in his second language.

This participant worked around this problem by looking up definitions on the internet, but as he acknowledges, 'I think you only start to do that once you're comfortable with the accounting language'. This is an important point; as a student you need to have a superficial overall understanding of what is being said, before you can start identifying the disciplinary specific discourse, and before identifying and trying to understand specific words or terms which you do not know. Here 5D demonstrates his individual agency, taking responsibility for the practices (additional learning and understanding of terms) which he needed to be able to understand the work.

5D continued, that for those who had not done Accounting at school 'you're trying to deal with language and you're trying to deal with understanding as well' adding that 'English speaking people won't have a problem with that, they just have the accounting side of things to deal with … which sometimes is … a bit hard'. This speaks to the unequal distribution of resources experienced by students. While privilege is clearly seen in an area like finances, it is far less visible in an area like language. In spite of having attended a quintile 5 school in both primary and high school, 5D felt he struggled with engaging in an academic conversation, given that his home language and mother tongue were Zulu. 5D felt that obtaining the DipAcc qualification was much easier for English speaking students.

In section 2.3.2 I introduced Cummins' concepts of Basic Interpersonal Communication Skills (BICS) and Cognitive / Academic Language Proficiency (CALP) (1981). Cummins states that children who have gained academic proficiency in their mother tongue up to around grade 6, or who have experienced bilingual education up to that point, are better able to transfer their academic proficiency to another language. As the primary and secondary educational system in South Africa is not operating optimally, especially in quintile 1 – 3 schools, the acquisition of academic proficiency in a learner's home language is not always achieved. This poses the question of how much more difficult it must be for a student who is encountering English, as a language of learning, for the first time at Rhodes University. This is seen in the next comment.

According to 5E, who had spoken English at home since the age of two, 'because you're reading from the Standard or reading the Act[37], you actually need to have a strong command of English, and I think that's the biggest stumbling block for a lot of people, and even though I didn't realise it then, it was a thing back then, even now'. She continued:

> *A lot of people think this is just a whole lot of number crunching; it's not, it's literally comprehension. It's literally word problems on a very big, advanced scale. The fact that you have to have half an hour to read a scenario tells you that all this is comprehension. The numbers are just arithmetic, adding, subtracting, multiplying, dividing, but the language I think is huge. It is quite a big factor for me at a personal level, and I think that will also be a stumbling block for a lot of people.*

These comments emphasise just how valuable a good command and understanding of English is when studying Accounting, in terms of both reading and comprehension. 5E foregrounds that if she felt she struggled, given her experience of only ever having been taught in English, how much more students who have English as a second language - and who attended schools where English was a second language - would struggle. I believe that the fact that 5E only ever attended schools where English was the language of learning and teaching, highlights the value of her comments. A thorough understanding of English is a significant advantage in a subject which is thought to be technical and numbers-based. In this 5E is detailing the practices which she employs in working towards achieving her project of passing the CTA-equivalent exam at Rhodes University.

For 5I 'language was the biggest barrier, because you want to explain how you do not understand this, but there's only so much you can say when it's not your native [mother] tongue'. She went on to explain that when wanting to have a conversation, 'you can't just speak what's coming to your mind … you think about whatever you are thinking of saying, but you still have to translate it, so that whole period of processing that, ok, this is what I want to ask, let me find the right words'.

The pressures experienced by students who do not have English as a home language have been clearly expressed by this participant who attended a primary school where English was not the language of teaching and learning. While this participant had moved to a private high school, it was not particularly well-resourced as it was a quintile 3 school. These pressures are reflected in the following experiences from learners in a well-resourced school, who were learning in a third language:

[37] Here the participant is referring to the Accounting Standards, and the Income Tax Act. These are both books which are used as the basis for the courses and the books which may be taken into the final open book exam.

> *It was quite unfair, because I would try really hard to understand the question, and then when I understood it, I couldn't answer it, it just felt like I was stupid when I knew all the correct things, just couldn't say them.*
>
> *If the teacher asked me a question in Xhosa I would take about five minutes to understand the question and by then there would be another question (PRAESA, 2004).*

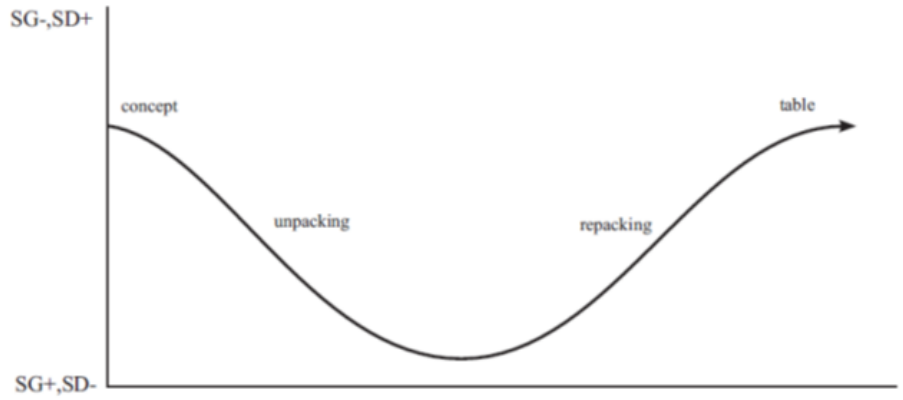
The benefit of having a lecturer who could communicate in isiXhosa made a significant difference to 5I, 'now [speaking to a black lecturer] is much easier because you can even throw in Xhosa, so you … literally don't even have to think twice before walking in because you're going to get there and you can converse in isiXhosa, you're going to understand that concept in isiXhosa.' While the expression 'throw in Xhosa' implies that there was a limited use of isiXhosa and that this may have been an instance of code-switching, the explanation of 'you can converse in isiXhosa, you're going to understand that concept in isiXhosa' seems to be more an instance of translanguaging.

Briefly put, code-switching in the classroom is where there is a movement between mother tongue and a language of teaching, which may take place to assist with understanding; while translanguaging is a method of meaning-making in a mother language, when the original explanation was in the language of teaching, and this meaning-making includes an understanding of the student's culture (Strauss, 2016).

While the English accounting terms and expressions would be used in these discussions, explaining and understanding these concepts would happen in isiXhosa. The implication that there would be a constraint in consulting with other lecturers as a result of having to use a second language to convey the questions and concerns is troubling. The more relaxed attitude of this participant in her interactions with an isi-Xhosa speaking lecturer can be discerned in these words.

The LTC dimension of semantics (Maton, 2013) and in particular the semantic wave were discussed earlier in Chapter 2, which includes propositional knowledge[38]. In a semantic wave, an abstract concept is introduced, generally using semantically dense words, words containing a significant amount of complex information. The concept and the words are gradually unpacked and understood when related to concrete or context dependent examples, using commonly understood words. With students now understanding the concept it is 'repackaged' into the abstract and semantically dense terminology. Figure 10, Illustration of a Semantic Wave (Maton, 2013, p. 15), is reproduced here for ease of reference.

[38] In referring to 'propositional knowledge' I am using the Socratic interpretation of the term: 'Once they [true opinions] are tied down, they become knowledge and are stable'.



In a space where an individual uses a second language to explain a concept or a term, as there are not very many commonly accepted technical accounting terms in African languages, the existing English term is likely to be used. As these are the terms which will be used during assessment, it is probably beneficial to the student that these technical terms remain in English. However, it is in the unpacking and repacking of the concepts and terms, and at the bottom of the wave in the context-dependent and commonly understood terminology stage, that using a home language could be beneficial in teaching and learning.

In explaining how having a discussion in her home language facilitates the discussion, it suggests that speaking in a second language seems to inhibit 'low-road transfer' (Myers, 2017; Salomon and Perkins, 1989) which needs to take place in gaining understanding in a subject. In low-road transfer, and particularly as this relates to disciplines with a hierarchical knowledge structure, certain aspects of a problem are automated, and the student is able to concentrate on the more cognitively demanding aspects of the problem. The comment from 5I seems to suggest that having a conversation in a second language where you are deliberating over every word, uses up much of the cognitive functioning and therefore inhibits accessing low-road transfer. It could also be a matter of having to resort to 'backward-reaching high-road transfer' (Salomon and Perkins, 1989, p. 119), where it is necessary to contemplate in detail the meaning of the words, based on past linguistic encounters.

5I faces additional hurdles which she needs to navigate in achieving her project, which will fulfil different aspects of her ultimate concern of 'holding her end of the rope' and contributing to the family finances, earning a good salary while ensuring that she maintains the same level of professional achievement as her siblings in achieving the CA(SA) designation. Her drive to achieve these ultimate concerns made her invest so much more than other students needed to do

in unpacking the academic discourse of Accounting, and eventually allowing her to be successful in this degree. Her ultimate concerns drove her project, which informed her practices, which were far more demanding than for English home language DipAcc students.

A participant in Ratele and Mokotedi's 1997 study spoke similarly about the difficulties he experienced in learning in a language other than his home language. 'I could not think in English when I had to speak about my lived experiences. In learning and conceptualizing I had to divide my mind into two, African and American. It was not difficult for me to think in American but it was a tumultuous task to conceptualize in African and then express that in American' (1997, p. 484). In this instance it was the translation of the concepts that was problematic. Lived experiences remain encapsulated in his home language, while the language of learning and communicating this learning was English.

In referring to the language of learning at school, 4A said, 'you were not exposed to having to communicate … to them [the teachers] most of the time in English, because in class you spend minimal time communicating with each other. I think one of the major contributors to students not making full use of the resources that are available in the University or the departments, is the language barrier.' Referring to his experience at Rhodes, 4A continues:

> *As a student who comes from an all-Black school or an old school that just speaks one language and having to come to Rhodes University and you find the means of communication here is English and having to try … (even me in my first year I used to have difficulty trying) to express myself in English because there are some things that you could not get across, and you try and find yourself. I'm sure you've even noticed now that [I] sometimes use some of my language, and that's when you sort of lose some of the words. So it's like trying to get the message across so you just sit back in fear because you're like, even if I do go to my lecturer, how am I going to phrase the question? Is she going to understand the question? And when she responds to me, am I going to be able to understand what she's saying to me … most of the time where you go to consult with the lecturer, she will explain everything to you and out of fear you end up agreeing whereas you don't actually understand it.*

In this explanation 4A demonstrates his individual agency and his reflexivity but also his awareness of self. He speaks about how he had to 'try' to communicate in English, even if he used 'spacer' words like '*kuthi*' in the same way other students used spacers like 'you know', 'like' or 'um'. In spite of his fear that he would not be understood, or that he would not understand, 4A would still consult with his lecturers, even if he felt he initially did not understand.

I use the words 'felt' and 'initially' with confidence as 4A was in the top trecile in his year and seems to have managed to overcome most of his communication difficulties. He is quite explicit about how he managed this, and yet he still has the clear memory of not understanding and not

being understood. What is important to take from his comments regarding asking questions, and this would apply during lectures and during consultations, are the following:

- The fear the student experiences of
    - not being able to explain the query adequately and
    - in a way that it would be understood by the lecturer and
    - not being able to understand what the response is and
- therefore saying that you understand when you do not.

A participant in FG3 expressed frustration that when a question is put to students:

> *Do you understand now what is going on? The answer is: yes, I understand the work. But I think they're confusing 'I understand the work' for meaning I understand where that number comes from, so when the same concept gets examined in a different context or in a different form in an exam, they can't identify the pattern*.

This staff participant is referring to Bernstein's (2000) recognition and realisation rules. He seems to be referring to the student having acquired recognition rules, which is part of the learning process, but not yet having acquired realisation rules. This will be discussed in more detail in section 6.3.

The comments from 4A – a top performer academically - address this point exactly. Lecturers view students saying that they understand when they do not, as a comment on students' lack of cognition or even on their ability; that students think that they understand when they do not. The explanation is far more complicated than that. This lecturer demonstrates a lack of understanding of the hurdles which students face and a lack of sensitivity to the power dynamics in the consultation space.

Also referring to English being the language of learning, 4C commented that 'it was quite easy for me to actually express myself or my questions to [an academic] in isiXhosa and they would actually explain the stuff and I would actually understand it, so it was quite easy. But then … in class when you are asking a question it should not [just] be for your own benefit as a student, but for the class.' Here 4C suggests that having the concepts explained in his home language was beneficial, but that the discussions and explanations during lectures should remain in English and for the benefit of everyone. The additional benefit is that the terms would be familiar during the assessment process. 4C demonstrates using individual agency making the opportunity to interact with lecturers in his home language outside of the lecture spaces. He is also exhibiting practices which are congruent with fulfilling his project.

4D experienced the language problem differently.

> *I think sometimes [lecturers] just forget that they're talking to students, we're still in the process of learning and obtaining that qualification so we're not [at] the same level of thinking. Because sometimes they discuss things with us as if they're talking with other lecturers, like lecturer [to] lecturer. I feel like I'm a step behind … you. I feel inferior, I feel small. Why are you using those words? Should I also be aware of [these words]? Am I lacking in my knowledge? Should I also be using those words in my vocabulary? Sometimes they get surprised when they lose you in a lecture, they see you zoning out, on your phone. It's because you don't get what they're saying. It's too complex.*

Here 4D was confronted with semantic density in the terms and phrases and therefore cognitive overload (Miller, 1956; Sweller, 1994) as a result of the academic discourse in Accounting (Myers, 2016). The burden of understanding the concepts while understanding / translating / unpacking the language just became too much for her and she simply disengaged from the lecture. This could have been overcome if there had been a more collaborative scaffolding of the terms, expressions or concepts being used.

Of concern here is the issue of the student feeling inadequate or inferior. While 4D does not appear to use her agency to manage this problem differently, it is clear that inner conversations are taking place questioning whether she was lacking in the language or whether the lecturer was erring in using language which she did not understand. What is clear is that her sense of self is becoming increasingly clear and her personal identity - knowing what is important to her - is taking shape.

4D's experience is not dissimilar to that experienced by a learner in the PRAESA video:

> *Close to the end I got a bit bored, because I didn't even bother to try, because I couldn't understand what the teacher was saying. It just makes me feel quite sad for people who have to do it every day (PRAESA, 2004).*

Cognitive overload is a situation where an individual is required to deal with too much information at one time, and as a result experiences a cognitive shut-down and is unable to deal with additional information (Sweller, 1994). Cognitive overload is exacerbated for English Second Language (ESL) students, as they are trying to cope with the cognitive burden of understanding the English in which the discipline is being taught, before they can start understanding the concepts which they are being taught. Pre-reading reduces the cognitive load on students as they would already have started understanding the basic concepts and now only need to focus on the more challenging aspects of a topic.

What is not clear from this scenario is what the words were that 4D struggled with. Were these part of the Accounting academic discourse, or was the lecturer using words and terms to explain the Accounting principles which were unnecessarily complex and therefore not accessible to this participant? This poses questions about degree to which lecturers should be using language which students do not understand, and whether they take time to explain these terms before using them in a lecture environment and whether in fact they are aware of doing so. In my own journey through education literature which now spans a decade, I have had to read many articles with a dictionary (or smartphone!) at hand to look up the many words which were foreign to me. But as 4D commented, at least as an English home language speaker, I know which part of the sentence I am comfortable with and which words are new to me. In spite of this I would – and still do - need to read some sentences a number of times to make sense of what was being said. And sometimes I would need to come back to an entire article, having gained more understanding through other readings, before it makes sense to me.

When asked whether she found it easier to ask a question in a lecture, or whether to send an e-mail, 4G responded 'sometimes we're very shy to ask questions in class … [and] it's hard to ask a question on an email to be honest, because you're going to be referencing your question, or maybe the wording is not that clear and stuff like that' but for her the alternative was also not easy 'but besides that [the] whole thing of putting your hand up is always very hard'. This participant struggled to ask questions altogether, whether via e-mail or in class. Here 4G is expressing how she struggled to use her individual agency to obtain responses to questions she had. It seems that she did this occasionally, but found it very hard.

In her comments about struggling to ask questions, 4G seems to be exhibiting a certain level of passivity around what she needed to do, to achieve what she needed to achieve; she appeared to be struggling to form a personal identity. Her initial goal in coming to Grahamstown was to get away from her mother. She had managed this successfully for a number of years and she had completed her other goal of completing a BCom (Accounting), 'I'm a graduate now also'. But what was her next goal, her ultimate concern? The problem of not being able to ask questions was pushing her to make a decision in this. She was needing to be doing more, to be exhibiting different practices, if she wished to fulfil her project of completing a DipAcc. She was still struggling to navigate these conflicting demands and formulate her own ultimate concerns. She was perhaps struggling with the thought that at the end of her degree, she may need to go back home, which was the very thing she was 'running away' from, when choosing to come to Rhodes.

4H spoke about how he struggled with unfamiliar terms during formal assessments, which meant he did not know what the examiner wanted from him, and it cost him time during the assessment. At fourth year level, the mark allocation is made at 1.5 minutes per mark. In the extract which follows, I believe the word referred to may have been 'contrast', although his recollection was 'construct'.

> *'I think it was Test 5, the question was asking explain the difference between the two options. You have to make a comparison between the two, but then the question was saying, it used the word 'construct' ... when I look at it, I was like what? And then I wasn't exactly sure whether they were asking for a difference? And this question was twenty marks. Yes I do remember when you're having to explain the difference, but the way this question is asked. And when you look at a question, and you don't get it, your mind just phew …'*

While contrasting two or more situations may be something students should be comfortable with at fourth year level, when this is not a term which has been used during lectures or in prior assessments, it becomes problematic for ESL students as the very core of the solution hangs on this one particular word.

When compared to the other study participants, 4H had an uncommon prioritising of the orders of reality. While his project of passing the DipAcc year was of great importance to him, and would make a significant difference to his family, probably of equal significance to him was embodying the spirit of Ubuntu, discussed earlier in the section on Relationality. It was never enough for 4H that he just perform well academically, this should not happen as a result of him abandoning the interests of his classmates and his family.

4H's *modus vivendi* would not allow him to ignore a classmate or a family member needing assistance. At various points in the interview he spoke about needing to intervene on behalf of the class during the protests, immediately prior to an exam he had to return home to resolve a utilities issue, he assisted younger students during their examinations and periods of stress, and he was always willing to offer assistance when assistance was needed. All of this in spite of his own academic struggles. At a certain level this hindered him in achieving his project, as he allowed these 'other' requirements to come between him and fulfilling his academic requirements, however, given his personal ranking of the order of reality, his project was not simply passing the DipAcc year, but passing the DipAcc year and not neglecting his social responsibilities in the process.

There is value in being able to consult with someone who has only recently completed the course and who was perhaps closer to remembering the struggles of understanding the various concepts. This was raised by 4H who, in referring to his third year, said 'in second semester someone who

was helpful was [my] tutor in that time. I was able to communicate with him because he would speak the way I understand and how I am supposed to write it. Then when he was [a] teaching assistant, I used to go to him and I would be able to communicate with him this is what is happening and he [would] explain. Here 4H is referring to the relationship which existed between him and someone who had only recently completed fourth year himself. In being closer to the difficulties faced by students in the course meant that the tutor was able to unpack the concepts more usefully. Being of a similar age made this individual more accessible, and having established this relationship, 4H was able to continue to make use of it in his DipAcc year.

Relationality (introduced in Chapter 2 in the section on Agency) examines the relationship between two or more people and the intangible relational goods which arises as a result thereof. The requirements for the existence of relationality as per the earlier section is that there should be two or more 'real' people with personal or social identities; caring should be the main focus of the relationship; it should be mutually beneficial and not for personal gain; there should be sharing between the participants; it is not the result of a single interaction; the relational good should benefit the participants, and participants should exhibit communicative or meta-reflexivity.

In looking at the relationship between 4H and his previous tutor; as the tutor would have received financial gain, could this still be an example of relationality? I would argue that it is. A tutor is not employed to build caring relationships with the students in their tutorial group. Relationality is something additional which develops and it may not develop with every student in the tutorial group. In fact it is likely to develop outside of a tutorial space, although that may be where it starts. I believe that the following point would be critical in determining relationality between a student and a tutor or academic mentor though: According to Donati and Archer 'a collective orientation to a collective 'output' is the core of collective reflexivity' (2015, p. 61). The focus in the relationality between a student and a tutor or an academic mentor would be the academic success of the student and this would be the 'collective output' which both would seek. To add a critical caveat, quoting from the section 2.4.1 earlier on Relationality, with 'caring being the main focus, and not one subject using another for some other purpose'.

I believe therefore that the relationship between a student and a tutor, which grows beyond the normal requirements of tutoring, and which has a focus on an output of the academic success of the student, would fall within social realism's 'relationality'.

This is an example of relationality which grew between 4H and his erstwhile tutor and continued while the tutor was a teaching assistant within the department. Having established a relationship

over a period of time, 4H felt comfortable consulting with this teaching assistant while in his fourth year. The relationality between the two individuals created a space for 4H to feel free to consult and to ask questions outside of the tutorial space.

While living at home in a large family unit, 4H had learned to 'communicate' with and 'understand' people, as well as how to 'resolve conflict' between the many members of his family, and how to speak respectfully with both those older and younger than him. This allowed 4H to develop a strong personal identity based on his personalised ranking of the orders of reality. He knew what his ultimate concerns were and what the projects were which he needed to undertake to achieve these, although he was a little weak in clearly identifying the practices which in turn would allow him to complete his projects. His very strong sense of social justice would not allow him to concentrate on his own studies at the expense of his classmates or at the expense of his family.

During the student protests of 2015 and 2016 (these will be discussed further in Chapter 8) 4H's role of social actor emerged, and he walked a very narrow road between representing the students within the department and negotiating with the department. He emerged from this with the respect of both the department and of most students and it was a task he discharged admirably. In becoming a social actor, 4H had developed a social identity, he was able to express what he cared about in appropriate social roles. 4H was a student who had clearly formulated a personal identity; he did not permit his lack of finesse in English to restrict him in the social roles he accepted. Perhaps his social roles may have compensated for his struggles in communicating in English, as he said 'I am not perfect on it'.

The Commerce Extended Studies Programme (CESP) offers a combination of extended and augmented courses for students. This means that for instance in terms of 'extended', Accounting 101 and 102 semester courses are taught over an extended period, being the full first and second years of the CESP in the form of Accounting 1F and Accounting 1G. Accounting 101 and 102 and Accounting 1F and 1G both provide a continuing Accounting 1 credit. However, Accounting 1F and 1G are to all intents and purposes run independently of the Accounting first year programme, with the Accounting 1G students first meeting the Accounting 102 students during the two tests in the second semester of the year. In terms of 'augmented', the Management 101 and 102 courses and the Theory of Finance course are supplemented by additional lecturing from specialised lecturers, while attending mainstream lectures.

Until 2010, students on the CESP were also required to do an English Language Skills course, to assist them with the language required for the faculty, however, this was deemed problematic and

it was halted as more recent thinking favours the 'development of language/literacy *in* the disciplines' (Rhodes University, 2009, p. 7). While this course was removed from the CESP, no equivalent bridging course has been introduced in the Accounting discipline, and to the best of my knowledge, no recommendation has ever been made that this take place.

While class size means that the Accounting 101 and 102 lectures can be large, impersonal and alienating spaces, in the CESP, class size is around 40 – 50 students and these students attend the extended and augmented lectures together. This is confirmed by 4H who said there were 'close to 30 students in my class, so it was more of like the classroom environment, so it gave me [a sense] that this is 'varsity but I'm still [finding it] more like high school, so I was able to actually adapt to how to actually communicate and how to [make] myself be comfortable to actually ask in English in class.'

Another aspect of 4H which was very interesting, was that although he struggled immensely when expressing himself in English, this did not inhibit him in wanting to engage in conversations, or in engaging in situations where he would need to speak. While part of this can be attributed to his own life journey and the primary and corporate agency which he developed on this journey; in certain spheres it was clear that he had developed a social identity and was a social actor. 4H had come through the Commerce Extended Studies Programme (CESP)[39], and the comments which follow shortly from the interview with 4I communicate the value of this programme and potentially why it was that 4H did not allow English language constraints to inhibit his discussions in this language.

Describing his journey to becoming who he was at university, 4H said that at school he was 'more of an introvert person, and when I got here I felt like I became more of myself because I was able to actually speak my mind as there was no one who was discriminating [against] me in terms of my wealth status or whatever way.' This meant that he could 'do things that I want' like being elected into 'leadership position[s] and be involved in things … because I'm more of the person who likes getting involved in stuff.' This details 4H's personal journey and in particular his journey from being a primary agent, to corporate agency and finally to being a social actor, he had achieved triple morphogenesis.

4H had initially been registered at Rhodes in the CESP, and this was similar to 4I who also came through the CESP. Participant 4I found that her journey through Rhodes University was different. 'It was never [a situation] where maybe I'm afraid to ask a question in class because there's a

[39] The CESP at Rhodes University is discussed in more detail in section 2.3.1.

hundred and something students. It wasn't really that hard. Because even in the extended studies, there were students who … were similar students to me. So then I [thought] maybe I am not alone, let me just talk. And I don't care at the end of the day because I'm the one who is going to fail if I don't ask. So [I] got that attitude in the extended studies, where I just asked questions in class, if I don't understand something I would ask; I wasn't afraid of who is going to say this about me, and because it was a small class I wasn't afraid.' What 4I seems to be describing here, is how her personal identity was forged, the process through which she decided what it was that she cared about and how she was going to achieve this.

While it is entirely feasible that both 4H and 4I are simply strong-minded individuals and they would have both had confidence to speak out regardless of the situation in which they found themselves; given that they both spent their first two years at Rhodes University in the smaller, more nurturing environment of the CESP, raises questions about whether there was something in this programme which allows our students to grow in confidence in a way that does not happen in the larger classrooms of the 'mainstream'[40] programme.

Research conducted by Hlatshwayo into first generation students at Rhodes suggests that students in these programmes build social networks which allow them to develop 'strong ties in weak networks' which are important as 'they help them [the students] to know that they are not alone, and that there are people whom they can trust' (2015, p. 97).

The strong ties are 'carefully chosen connections which act as a support system for those 'who couldn't speak', and often those who 'speak in this Nguni languages''. The networks on the other hand are 'weak from a social capital point of view because they are inward looking, and seek to protect the students themselves against the 'foreignness' and challenges they encounter at university' (Hlatshwayo, 2015, p. 66).

According to Hlatshwayo the strong ties which these weak networks provide allow students who do not have English as a home language to feel more at home at Rhodes University. This is supported by 4I's comment above, in the CESP class 'I am not alone' while 4H felt that this supportive space gave him the confidence to express himself in English.

Hlatshwayo cautions that in order to succeed, students cannot remain in these weak networks, which could become 'networks of poverty', but need to access the 'resource-rich networks' which have weak ties, which will open doors and other networks to these individuals. To access these resource networks often requires a middle-man or 'broker' to provide the introduction and

[40] The 'mainstream' programme is the programme which operates without extended or augmented teaching.

to allow the flow of information; this mentor could be in a church or another civic organisation (2015). In the relationality between a student and a tutor or academic mentor, the tutor or mentor could take the role of the 'broker' and could provide introductions which would allow the flow of additional relevant information to the student.

Given the opportunity students emerging from the CESP have of building strong networks of trust within the university, which would ease their entry into these foreign spaces, it is likely that both 4H and 4I benefitted from these opportunities, without detracting from their own agential development and their own lived experiences.

For 4I, when she was in the 'mainstream' lectures, language was 'the last thing on my mind'. Her only concern was 'me not getting that thing that I'm going to the person to ask about, and that was the only thing. It wasn't like the lecturers would just look at me, [thinking] what in the world are you saying? No, I never really got that. So even though, even if maybe I was speaking broken English, I never got that response that I am speaking broken English. They just answered me and [said] ok, you're confused with that, ok fine, let's take it from here.' Here 4I again provides evidence for the strong sense of personal identity she has acquired. This identity is driven by the internal conversations which are quite evident, which she reflexively demonstrates through her use of agency.

While 4I believed that her English was 'broken' and that her lecturers may not understand her, what was more important to her was that 'I have two supps[41], I don't care what I am going to say … even in class I'll ask a question, I don't care if I'm not saying a specific word correctly, I'll just ask because it's my marks'. Her ultimate concern was now firmly driving her project of obtaining the DipAcc qualification which was forming her practice of asking questions in class until she fully understood the work. Acknowledging her need to pass the two supplementary exams and to consult with lecturers seems to be the moment of reflexivity which propelled 4I into formulating her personal identity more consciously.

3E explains the difference that having a lecturer who is fluent in another language made to her.

> *In second year we got a new lecturer, who speaks Xhosa, and I was like yeh, now I can breathe; because … it used to be difficult for me to hear English and then have to speak it. Because first I have to spend time translating what is being said, and then [to] actually understand it, so by [that] time the lecturer's going on speaking, [and] now I'm behind. So he speaks in English at lectures, but like after lectures I could [ask] … what were you saying? But speaking in my Mother tongue. And then when he responds*

[41] Supplementary examinations.

> *to me in English, I'm like please don't. Now when he responds to me he speaks in Mother tongue, but having to speak English for three years I [feel] ok, now we're good.*

3E's choice of the verb to 'hear' English is informative. When you hear something it is at a slightly disengaged level, whereas listening to a lecturer is a more active paying attention to what is being said.

Although in the third year programme no lecturers spoke her home language, this is no longer a problem 'because by now the language thing is better; because now I don't have to take time to [think] and then respond.' Having had that space for respite, to be able to catch her breath academically and to understand the concepts in her home language and not have to think about constructing meaning in English, 3E has had the time and practise to be comfortable in English.

This is another example of relationality. In this instance 3E built up a relationship with a lecturer which was based on trust and shared language. This was a lecturer who, according to 4D, 'shared his story. He told us [that on] his first test day, he failed everything'. According to 3E, she had 'stuff in common' with this lectuer. The collective output of the relationship was her academic success. This relationship provided the bridge which 3E required to assist her in moving from having passive power to being an active agent in her own success.

Having a lecturer who had insight into her constellation of concerns - as he had a similar background and secondary and tertiary experiences, and had shared these with the students - and who could bridge the gap of understanding by providing explanations in Xhosa, contributed to 3E assuming her own personal identity. 3E shares her inner conversations, reflexivity and developing her individual agency as she realises she can gain additional academic benefit from this lecturer and takes the time to have conversations with him.

According to 3F he 'was not used to English and you guys you talk fast. What am I supposed to do? I don't [understand] these people.' While he found the environment alienating:

> *I feel it has helped me, because I will see this group of people and they're talking fluent in English and I'm going to be like oh well, I don't belong to these people because immediately I start talking to them [they are going to think] this dude is just a turn off. So I would separate myself and be alone. When I'm alone I am working. I want to make sure that at least I pass. I don't care about other people say about me, at least I'm progress[ing in] my life.*

3F used a technique of isolating himself when confronted with a situation where he struggled and this was not useful to him in overcoming his language difficulties and it seems that it was equally problematic when used to cope with academic problems, as will be seen in the next section. In this instance 3F exhibited passive power and chose to escape the problem he faced. In reverting

back to primary agency, instead of taking advantage of the benefits of corporate agency, 3F was acting similarly to participants in Case's (2013) research. In Case's study these students were also repeating subjects. Because their initial academic friendships had been broken as the other individuals had passed and graduated, they had not formed significant study relationships with new students, and had remained isolated within their academic years, which proved detrimental to their academic performance.

Participant 3G provided a background for the difficulties he experienced as a student at Rhodes University. 'In my school we have black teachers, they were teaching us … in my home language, Sepedi[42].' Although he was a good student and obtained around 90% for this teacher's subject 'my teacher was explaining business in English, he really tried to give us as much information as he could, [in] English but then when he … just talk[s] about it [he uses] our home language'. From this explanation it is difficult to understand whether the teacher was deliberately using a semantic wave and discussing a topic in English at an abstract level, and then using the language of teaching and learning at the school to explain the concepts.

He then spoke about his experience at University:

> *It's quite a challenge for most of [the] students who are not first language English speakers, because it takes quite a lot of time for us to really understand what the authors are trying to say. There is a saying in my home language if someone speaks to you in your home language that goes into your heart, but if they speak to you in a foreign language ... it goes into your mind; meaning ... [you may] forget [quickly] ... when you read [a textbook] for the first time, you have a bit of idea, but when you come back again you realise here are things that I've missed. When I read something for the first time of course I'm not expecting to get all the information, but [what] I get like it's so, so, so little. Even [in a] lecture, it's so, so, so little. I'm very slow, that's what I can say.*

While all students will find going through new topics or principles challenging and will probably find that they will need to read through the text a couple of times to truly understand the content, this is far more difficult for someone who is reading the text in a second language, and one that they have had little exposure to, prior to coming to university. An additional concern I have here, is that again the participant takes this on as a defining characteristic of themselves, 'I am very slow' as opposed to 'I read very slowly given that I am a second language student'. 3G has now moved to a point where he displays additional reflexivity and is consulting when he feels he needs to, although given that this is only when he reaches a point where he 'really, really' does

[42] Sepedi is a dialect of Northern Sotho, one of the eleven official languages in South Africa.

not understand the work, instead of consulting when the problems are small and easily identified and remedied, this will make his task of developing his understanding much harder.

Given the hierarchical structure of knowledge which exists in accounting, and the conceptual spine that links the topics, the sooner small problems are identified and resolved the more beneficial it is for the student.

3G continued talking about the benefit of being able to discuss concepts in his home language, if someone were prepared to 'explain some of the things in my language, just [a] few terms, just [a] few, then I think … I would understand much better … my teacher was teaching me in my home language, I would go back and read it in English, then it made much more sense when I was reading it in English'. This again is a reference to the semantic wave and the unpacking and repacking that can take place with a tutor perhaps, in a shared African language, which would make the text initially more accessible. 3G is moving towards acquiring the practices required for success in this discipline. At the time of this interview he had not yet developed enough practices which were congruent with success at a DipAcc level, but this was starting to take place.

2E had an unusual experience at school, first going to an English medium pre-school and primary school and then to an Afrikaans high school.

> *It was very hard for me to learn English but it was the first language I actually [consciously] learnt … my mom knew how to speak English so she had to teach me … it took some time … my mom teaching me the words that she could teach me, because she's still trying. It was really hard, because I was used to speaking my home language which is Xhosa and every time you'd want something I had to point at what I wanted … they would write it down, and then my mom would teach me how to say the words. And somehow I learned how to speak English. It was first frustrating but … the more I practised … it became really easy to understand.*

This became a collaborative effort between 2E and her mother, with 2E being the student and her inexpert mother the co-teacher. Having learnt to speak English, 2E moved to an Afrikaans high school. At the Afrikaans high school 2E now:

> *Had to adjust to Afrikaans … but I got used to it … and my Afrikaans is better than my English. I would really get tired of Afrikaans at times [and] I'd tell my mom … why did she send me to this school? And then she'd just tell me … I want a better life for you. You don't want to work the way I work, so just keep going. Well, it pushed me, because … the school is really expensive and the only thing that I can do is to just take it and go and push.*

Here 2E and her mother again collaborate. Her mother shares her dream, her 'ultimate concern' that her daughter should not have to work in the same way. 2E assumes this dream as her own and takes the challenge and pushes forward. 2E's mother's 'concern' has become her own. 2E

shows her reflexivity in the way that she assumes the challenge of studying in (yet another) second language, and how she decides that she would like to work in a way that is different to her mother. This is in itself an example of relationality. There is the collective intangible output (relational good) of the daughter's success in not having to work as her mother did, a sharing, caring, mutually beneficial relationship between two 'real' people, with a shared benefit.

Only being at the beginning of her second year, 2E is not yet showing much evidence of her personal identity. This is something which is usually developed around young adulthood. Perhaps 2E was not comfortable revealing this yet, perhaps it was not yet clear even to her. I felt that in sharing her mother's dreams for herself, she was to some extent sharing her mother's identity and dreams. She may need to work on carving out her own unique personal identity to develop the practices and ways of being required for success in this discipline, as she is the person who will need to assume the required way of being, necessary for success in this discipline.

Not all students found speaking English to be problematic. As will be discussed in the next section, 2J said English was not an issue for her, but 'my really close friend is Sotho, and she struggled. Because we get tired of speaking English sometimes, we just, [feel] oh my gosh English is just not the one today; not today. And then we just we speak in vernac[43]. But then there's a tendency [on the part of other people] to just speak isiXhosa [to] just any black person [it is assumed] they're understanding, and my friend struggled a lot with that; people just speak to her in isiXhosa and she'd be like um… [silence].' Although 2J maintains that speaking English was not a problem, and although she was aware of her friend struggling with conversing in English, there was still a comfort in being able to have a conversation in her mother tongue.

2J raises the issue of black people in the Eastern Cape being assumed to be fluent in isiXhosa. While for students who speak one of the Nguni languages, this is not a problem as the languages are relatively similar, this is a problem which students with other home languages experience as they were thought to be rude if they did not respond appropriately. This is problematic both for black students who come from outside of South Africa's borders and for those from within South Africa with Tswana-Sotho home languages, which are not widely spoken in the country.

First-year participants 1A and 1B both obtained above 75% in their Accounting 101 paper. These are students who worked hard and had achieved good marks. Both of these participants attended an English primary or high school (or both) as ESL speakers, and yet for both of them, their

[43] 'Vernac' is vernacular, mother tongue.

experience in the first semester of their first year was not without significant difficulty, particularly with regard to language.

Having attended a primary school where she had spoken in her home language, 1A found the move to an English-medium private (quintile 3) high school from a poorly resourced (quintile 1) school in Grade 9 very difficult.

> *It was a big problem for me because most of the students knew the teachers … they knew how to communicate with them, and here I am coming from a school in the township where there were only black teachers. I was first afraid to speak to the English teacher; what am I going to say to her, how am I going to approach her. Is my English that good, will she understand me? The only language I knew was Xhosa, it was really hard for me to adjust to English … I was not confident to go … in front of the class and speak in English; I was afraid that other students will laugh at me because most of them went to private schools from primary [school].'*

This commentary speaks of the challenges which are faced by pupils who have been to poorly resourced schools where, according to some of the participants in this study, teaching takes place in an African language. These challenges surface when these learners move to better resourced schools, where the language of learning is more likely to be English. According to Ndimande, black parents move their children to formerly white schools where their children will be taught in English, with 'better resources, small class sizes, and better prepared teachers', to obtain 'better educational outcomes, thus maintaining the hope for a better future', even though this requires them to sacrifice 'emotionally and financially' (2013, pp. 31–32).

> *I learnt to believe in myself; my mother was the person who motivated me, and also my Accounting teacher [who] also went to a public school both in primary and high school, she [said] it's fine, you can do it, as long as what you say makes sense to you and your teacher understands you. Don't worry about the other people. That motivated me … if you don't understand the work, go to the teacher [and] ask her to explain to you. She will go baby steps with you.*

This challenge of 1A moving to a better resourced school, is similar to that already detailed by 5I, although her comments were less on the language difficulties experienced and more on the input required of learners. 1A needed to demonstrate a significant amount of individual agency at an early stage of her high school career. This would have assisted her in developing her personal identity and therefore practices which were congruent with success, which would enable her to manage these challenges and to equip herself for the high school journey which lay ahead.

This is another instance of relationality, with the academic success and social integration of the learner being the collective output. Relationality creates a space for the learner to learn and to grow outside of the relationship usually seen between learner and teacher. In interacting with someone who understands her family background and who has had a similar life experience 1A

gains the confidence to start drawing on her own individual agency as she starts developing a personal identity.

From this 1A learnt to manage these academic challenges, asking questions after class because:

> *Raising your hand in class … people will laugh at you …circle the words you don't understand … have a dictionary all the times. If you still don't understand go to your teacher. I gained my confidence … I can speak English [as long as] the person understands then I'm fine. That's when [English] was not a problem anymore. Also my Dad loves reading, so I would grab a paper at home try to read it even if I didn't understand, I will circle the words … go find a dictionary, research this word, find it; and that's what was helpful for me.*

1A used the practice of circling unfamiliar words, and looking them up in a dictionary or perhaps asking her teacher, to open the door to understanding, and being comfortable communicating, in English. While other learners were finishing their work and running out to play, she was taking the extra time required to develop the understanding she needed, this was indeed her *modus vivendi*, aimed at completing her project, which would assist her in realising her constellation of concerns.

Unfortunately 1A's academic concerns did not end at school; coming to Rhodes was also a challenge for her. In high school, while English was the language of learning, most of her peers were Xhosa-speaking:

> *Now everything is in English, in res I have to speak English, I have to communicate with everyone in English, [including] my sub warden. I have to get my English on point but I can't. It was like really stressful I didn't know how to make friends for the first two weeks and then [felt] how am I going to speak with this person, is she going to understand me the way they understand me back home? But then I realised that you have nowhere to run, you just have to understand it … I tried making friends and it worked out perfectly because not all of us … [went] to private schools, so it wasn't a problem anymore. I can speak to anyone in English.'*

This commentary is an example of there being nothing to fear, but fear itself. The fear of having to interact in English inhibited 1A for the first two weeks, until an inner conversation led to her reflexively demonstrating agency and interacting with an individual and it simply 'wasn't a problem'. In doing so she exercised her individual agency, and realised that she could assume more of the practices within the personal identity she was creating for herself.

In terms of other practices which she uses to be successful in her academics, 1A pre-reads before lectures 'because I have to circle those words I still don't understand … so that when the teacher mentions that word in class I don't get completely lost.' While she still has to put extra effort in to her studies, 1A has found a mechanism to work around this, asking questions, taking the extra

step. ‘Then if you still don’t understand you can ask, I didn’t understand this can you please explain. So it’s more [that] you have to take that extra step yourself in order to understand, because it’s admitting I’m not good at this, now what do I do in order for me to make sure I understand?’ 1A now makes full use of her personal agency, her personal identity is developing and ways of being are increasingly clear and congruent with the expectations of the discipline.

1B’s experience of learning at school was that ‘we have Venda teachers, so in Accounting, we use the Accounting terms and concepts, but [when] there's something you don't understand they explain to you in your home language, and you understand it so well’. The problem, however, is in the examination process as ‘you have to write it in English’. 1B questions why this practice is allowed to continue ‘why are we even being taught in TshiVenda’ with the assessment being in another language. Having the classroom interaction primarily in Venda became problematic for 1B when at Rhodes, as if she had a question, ‘I can't really put it in English, I can't even say it in TshiVenda to this lecturer because she or he won't understand, he's white’. This experience of classroom practices at less-resourced school being in a language other than English is similar to that mentioned by many other participants, whose teachers taught in an African language at school, resulting in difficulties when they were taught in English at university.

When 1B came to university she had to:

> *Put in more effort myself, because I realised … I'm going to be here for four years and language can be a problem. So [for] those little terms that they mentioned in class … I would use the dictionary. Imagine, the lecturer’s teaching and you're busy looking for the definition in the dictionary! But I feel like I only achieved this because I worked hard. If I was sitting closer to the lecturer, I would ask: what does that mean? I think sometimes the problem is you don't understand something because of the language, but you're afraid to raise your hand and ask in class. So going to those lecturers on an individual one-on-one, I didn't understand this concept can you explain it in easy English if you can, it's really helpful.*

From these comments it seems that 1B is developing a clearer idea of personal identity and the ways of being necessary to succeed in this discipline. Language was a hindrance for her and she recognised the need to work that much harder to overcome this. To do so she was prepared to take the initiative and either look up the unfamiliar words, or to ask questions, or to consult with a lecturer.

Revealing an additional aspect of her inner conversations 1B reflected on her academic potential:

> *I don't know if it’s something you can instil in someone but … I’ve always told myself I’m not stupid. And I’ve always understood that ok, you are Venda, you are not English, and if you don’t understand something in English it’s fine, you can ask, you are only learning.*

1B has identified exactly what she is struggling with and is working on that aspect, instead of feeling that she in not able, or she is not suited to university work. This is quite different to 3G, who in reflecting on his progress said 'I am slow'. Within this, however, is the reminder that for some, language and accent, are thought to be an indication of intelligence.

The conversation then moved into the realm of caricatures 'I think it's a problem because people make jokes about people from different cultures - not white - trying to speak English … that's [why] people don't have the confidence to say I don't understand this in English, I'm going to ask. [But] I'm not dumb, I'm just still learning English.' This is a theme which has emerged repeatedly during this study, the fear of being laughed at. The fear of asking questions as peers may think the question (or the person) stupid and may laugh, the fear of asking in lectures as others may laugh at your question, your use of language or your accent. The fear of humiliation in front of peers is a strong motivator for many students to keep quiet, to not ask questions, to supress their curiosity.

It would be useful to understand humiliation better. Humiliation is to be put down, excluded or made less, it is the loss of face and the invasion of self by the outside world; it 'involves being put into a lowly, debased, and powerless position by someone who has, at that moment, greater power than oneself' ((Miller, 1988) in Klein, 1991, p. 117). It is an extremely powerful motivator of human behaviour 'so powerful, indeed, that people kill themselves to escape humiliation and others, even against their deeply held principles, go to war to kill other human beings rather than run the risk of being publicly humiliated' (Klein, 1991, p. 96).

Importantly for this study though is that in an effort to 'avoid humiliating ridicule and rejection' (Klein, 1991, p. 100), individuals will often not get what they want or need, in this instance the answer to a question or clarification on the meaning of a word. Humiliation emerges from the discursive order and has to do with relations between individuals (subjects). In this instance it has to do with 1B's (and the other participants with this experience) concern of self-worth as a student. Her first reaction was one of fear which resulted in avoiding that situation, but on contemplation she reinforced her own self-worth and confirmed that she was not stupid, she was simply learning a different language. This is an example of the 'morphogenesis of second-order emotions' (Archer, 2004, p. 226), where an individual experiences an emotion as a result of an incident, contemplates the incident and the emotion, and as a result of the contemplation reframes the experience and the emotion.

She coped with this hurdle of struggling to express herself in English by telling herself, 'I came to get my degree so having to communicate in English is just something I need to do. Because I feel

this is just how I am … something like this can't stop me. [Even] if it's broken English, it's fine, I'm going to be learning.' Here 1B is explicit about one of her primary concerns, she has come to Rhodes to get a degree and she is prepared to adopt new and different learning practices and adapt her existing practices, to be able to achieve this goal.

Participant 1E acknowledged his difficulties communicating in English:

> *That's a problem, it's a problem, it is really a problem. Even in Accounting some questions you just can't understand because of the way it has been asked. I guess language is really a problem for people like me who have come from the schools in the township … even being with other people … in the Dining Hall, you just can't be with other people because … you're not talking with them, you're not talking about the same thing. I couldn't manage it, you know, because I was always with these friends of mine … and we would just, you know, talk basic English … but we never go to other people and interact with them. Even if maybe they went to lectures … maybe they're going to a tutorial … maybe another one is going to something else and then when I go to the dining room I just sit alone and then eat, because you just have nothing in common with other people that are around. So it's difficult.*

The differences extend from just being language differences to interests. When asked what caused him to sit alone, he continued

> *It's not just being shy but it's the language. In school I never spoke English. Never, never, you know I only did when maybe there's an oral, that's for like a minute or two, that's the only time when you speak English. I never spoke English, you know, we always speak Xhosa, so it's difficult now to come onto Rhodes and you speak English to people who've been practicing it for their entire life. Language is another thing that programmes you.*

1E's sense of isolation, desperation and despair is evident from these comments. The hurdles he is facing seem insurmountable and he is unable to find a way to manage them; he is struggling academically, struggling in the alienating social world he experiences on campus and he is feels quite deeply that it is 'language … that programmes you'.

Part of what 1E refers to in these comments is his own identity as an individual who grew up in an impoverished home in the rural township. The literacies and practices which he had learnt and which were sufficient to guide him through his school years were no longer adequate or relevant in the spaces he was inhabiting on campus (Gee, 1999), and as he had no mentor to guide him, he had become lost and disillusioned.

As he had achieved higher Grade 12 marks, 1E had been enrolled in the 'mainstream' programme at Rhodes and had not been accepted into CESP. His higher marks meant that he was deemed capable of managing in the mainstream courses and not requiring the augmented and extended learning which takes place on the CESP. Hlatshwayo's research indicates that the support of the

ESP extends beyond classroom practices and into supportive social networking (2015). Had 1E been enrolled into the CESP, he would have had additional networking support, which may have reduced his sense of alienation and it is likely to have increased his sense of belonging. This could have resulted in him still being at university, instead of having been academically excluded at the end of 2017.

At the end of an emotionally draining first year, 1E exhibited passive power and showed little evidence of developing personal identity congruent with academic success. While he does show evidence of inner conversations, these do not seem to result in reflexivity which would generate appropriate agential action and his agency therefore remains unexercised, particularly as this relates to his academic career.

In interviewing the first year cohort of students, my primary interest was around their experiences of communicating in English prior to and while at Rhodes University, so my focus in these interviews was therefore on this topic. This will explain why students in this cohort gave more detailed explanations and responses to my probing on this topic.

Research participants who were managing the significant hurdle of English being the language of learning were doing so through reflexivity and making use of their agential opportunities. Many of these students had also developed an understanding of the practices required to achieve their academic project, which for these students was obtaining the DipAcc qualification. It is through our interactions with the structural and cultural constraints and enablements which we encounter in pursuing our ultimate concerns that we form a personal identity, through which we regulate our interactions with the world. In this section on language, for one participant there was also evidence of having acquired a social identity.

ESL participants have discussed their reluctance to consult with lecturers as a result of their concerns about their English proficiency, especially up to third year level. I feel this supports my sense that only first year students who felt proficient in English volunteered to be part of this study. Participant 1E is the exception at a number of different levels. He did not volunteer, he came to consult with me about a supplementary exam and it was in this conversation that I asked if he would like to participate in my research. Perhaps he felt a sense of coercion and he was not able to say no. Either way his contribution to the research has been invaluable.

The privilege of language is not as visible as the privilege of wealth, meaning that for those who do not have it, they look for other reasons to explain poor performance, often resorting to judging their own ability, and in the case of academics, as will be seen, judging the student's ability.

Given this feedback from this small cohort of top first year students – and the one student who participated after term ended - the communication constraints which even the top academic achievers experienced would have been even larger constraints for those students in the middle and lower third of the first year class, and this would likely explain the reluctance of these students to participate in a face-to-face interview in English as was required in this study and it may also explain some of the attrition of black students experienced at this level.

What was also interesting in the PRAESA video I referred to in section 5.1, was how the position of privilege within the classroom shifted, when isiXhosa was the language of instruction. For a student whose home language was isiXhosa, his was now a position of privilege and he was the only learner able to understand both the lesson and the questions and also he was the only learner able to answer the questions. His comment was 'I felt sorry for the people around me, because they didn't quite understand what teacher was saying and I was the only one who quite understood what she was saying'.

This experience resulted in a reframing for another learner; reframing being a second order emotion, where a previously understood situation, on reflection, is understood in a new way. In this instance there was a deeper understanding of this peer's initial struggles, and now admiration for his ability in this foreign situation.

> *Today I really envied Leo and I admired him for the way that he answered most questions he was asked, in fact all of them, and I really wished I could speak Xhosa as well as he could. And I realised how hard it must have been for him in Grade 1, when he came to an English school trying to learn a totally different language, you've never heard any words of it, he couldn't understand anything. And I really think that Leo has done very well to get as far as he has done in English (PRAESA, 2004).*

Most of the black student participants interviewed for this study mentioned struggling with English and at the very least discussed communicating in English in a way which suggests an awareness of interacting in a language other than their mother tongue. This is quite different to the participants whose mother tongue is English and who simply did not see the enablement which they enjoyed in being able to be taught and to learn in this language. This is seen clearly in the next section, where the only comments about language being an enablement are from research participants who have an African mother tongue, even if their home language may be English.

5.3 English language as an enablement

Most English speaking students did not recognise having English as a home language as an enablement, this was simply because this generative mechanism was not activated and therefore it did not stand in the way of these participants achieving their projects.

Participant 5E had found that 'English is quite a stumbling block, so I can only imagine if for me going with the history I have, how much harder it is for a person who wasn't so fortunate as I was, to try to have to figure this whole thing out'. 5E had spoken English as a home language since the age of 2, although this was not her mother tongue. She had been to quintile 5 schools her entire life, with English being the medium of instruction. This participant demonstrates her contemplations in recognising the advantage she has over other students. She does, however, provide detail about how she struggled with the academic discourse in accounting, this will be discussed further in Chapter 6.

2J felt 'considering my socio economic background, English has never been a problem for me. I do consider that a privilege, because I do understand why a lot of people consider it a problem'. 2J whose mother tongue was Zulu, had attended a quintile 5 primary school in the Free State and a quintile 5 English medium high school. When new students were introduced to the academic discourse required at university at the beginning of the year she reflected:

> *'I wouldn't say it was a completely new thing because even in high school they teach you how to write creatively, they teach you how to write in a debate format. So academic writing wasn't far removed from what I'd learnt in high school, so for me personally language was not an issue, because everything was accessible in English.'*

Using English in a social environment was equally not a constraint for 2J:

> *I didn't see it as an issue. Everyone, especially when people come from all over South Africa and Africa, and we're sort of in a congregate, we speak in English. And for me it sort of always been the default, as much as you know there's a lot of debate going on whether it should or shouldn't, that's the way it is. When you congregate, just communicate in English. And yes there are people who, you know, who have accents and you can tell that ok, this isn't the language that you speak at home, but at the end of the day we speak English.*

In spite of feeling that English is the default language, the common language for the students who come from all of Africa and from all over the world, as comfortable as 2J was speaking English, she still sometimes found that 'English is just not the one today' and would elect to speak to her friends in 'vernac'.

Having looked at how students experienced learning in English, both prior to coming to Rhodes and while at Rhodes, I next move on to discussing how the lecturers within the Department of Accounting at Rhodes, the SAICA officials and the participants from peer institutions perceived these struggles.

5.4 Staff, SAICA and peer institution responses to language difficulties experienced by students

While participants within each of the three focus groups have not been identified, the focus group itself has been identified. This is because the concerns of and responses from each of the focus groups were markedly different. The focus groups are therefore divided into FG4 for the DipAcc lecturers, FG3 for the third year lecturers and FG1&2 for the first and second year lecturers, for the Academic Trainees[44] and for those teaching on the Introductory Accounting / Auditing / Taxation courses. Every academic within the department was given the opportunity to participate in this study either though a focus group, or if they were not available for that, through a face-to-face interview and every member of staff took advantage of this opportunity to be heard.

The first responses to be examined are the responses from the DipAcc (fourth year) lecturers. This is the group where the subject heads or subject leaders for each of the four Accounting disciplines are found. These are the most powerful members of the department, the members with the most influence.

Regarding language problems experienced by student participants, focus group participants were advised how student participants felt (white) lecturers sometimes use English words and terms which were too complex. These comments were not referring to technical terms which would have been taught when covering the topics, but instead with reference to words which were used to explain the topics. These words made students feel intimidated and excluded. This also meant that when there was a problem with a topic being covered, students were not sure whether their knowledge was lacking or whether it was a language problem and this caused the student to doubt their own ability. In a test or exam, this became a far greater problem.

In response to my comments, a FG4 participant noted ‘accent-less English should not be confused with actual comprehension of English … despite being able to close one’s eye and one’s eyes not

[44] An Academic Trainee is an individual who has completed the DipAcc year and instead of doing three year of ‘articles’ within the profession, completes the first year of articles at an academic institution.

being able to tell the person's race, they have no idea what they're reading. They can pronounce it properly, but they just don't understand.'

I am going to restate this comment slightly. In spite of having a 'good' English accent, black students have no idea of what **they** are reading. **They** speak properly, but **they** don't understand. In this comment there seemed to be no hedging, i.e. some students, or sometimes these students do not understand.

'Race talk' is defined as 'any talk that demeans on the basis of race or ethnicity' (Myers and Williamson, 2001). Whilst in the research conducted by Myers and Williamson, interactions were recorded in secret and without the consent of those from whom the data was being obtained, as they felt that they would not generate the data required 'without these measures of secrecy' (2001, p. 8). This study was conducted openly and all participants signed forms consenting to the interviews being recorded. De Klerk and Bosch suggest that 'attitudes and assumptions may define listeners' predispositions toward Speakers, and this could influence interaction patterns' [capitalisation in original] (2009, p. 22), and that 'discrimination against people may well be linked to the sort of language they use' (2009, p. 35).

What followed the statement from the FG4 participant was a question clarifying whether the speaker meant that the problem lay in comprehension and not in language. There was no reaction to this comment from the other participants in the focus group, in other words the 'race talk' was left unchallenged. Myers and Williamson explain this lack of accountability, 'an account is not necessary because it is implicitly supplied by our extant racial ideologies. The challenger is the one who takes a risk and goes against the grain. Few people take that risk. These conversations help to perpetuate racism, even when some participants are silent' (2001, p. 22).

Ndebele's comments in this regard are worth heeding, 'it is a characteristic feature of the namer not to see themselves as a problem … the problem is the 'other''(Ndebele, 1995).

While the comment could be interpreted as 'othering', this however distracts from a deeper underlying issue. Cummins notes that (here talking about schoolchildren) in the classroom pupils may have acquired conversational English to such a degree that they may not sound like ESL speakers. However, these children have not yet acquired the academic language proficiency required for success in the discipline (2008). It seems this student had not yet developed the CALP required to demonstrate cognition.

The differences in academic discourse over the academic years was discussed; 'professional language in first year is going to be different to second, third fourth should be, so, I mean in

fourth year is a postgraduate year, and … that's why I don't think, I don't think one should actually dumb down much'.

'Dumbing-down' is discussed at length by a number of researchers including Clarke (1998) who refers to decreasing funding, increasing admissions (massification) and declining standards of teaching and research. Given the significant changes in the demographic composition of the students in this department, as has been described in the introductory chapter, while our overall numbers have not increased significantly, the composition of our student body has changed, dramatically. As dumbing-down relates to this context therefore, where it is linked less to increasing enrolments but more to an increasing number of under-prepared students who are primarily black, I believe that the more moderate views, of this meaning that our students are 'different' rather than 'worse' as espoused by Lomas (2002) and Lomas and Tomlinson (2000) are what is important. These students are no less capable than their white counterparts and predecessors, but some do indeed require greater assistance in meeting their full potential and successfully completing their degrees, as a result of the inadequacy of their primary and secondary education.

According to the New Credit Act, consumers have 'the right to be given documents in clearly understandable language' (National Credit Regulator, 2005). While in this instance this has to do with receiving credit agreements which are written in a manner which is accessible to the 'average' person, I would argue that it is equally or more important to provide our academic information in a format and using a language which is accessible to the 'average' student? This would not amount to 'dumbing down' the course or reducing the standard at which students exit the system, rather it would be about making what happens while students are in the system accessible and useful to these students, in achieving their academic goals.

Linked to dumbing down, is throughput rates. A suggestion from a FG4 participant was that 'students who fail should be allowed to fail, even if at levels of greater than 30% failure … otherwise we're passing the buck to future years'. This is what Carey (2008) refers to as the 'weed out' mentality; when the expectation is that students will not succeed, many students will not succeed. Any effort to improve pass rates 'will necessarily result in lowered standards—indeed, that low college graduation rates are a good thing, a sign that the academy hasn't surrendered its principles in the face of ill-prepared students who probably shouldn't be in college in the first place' (Carey, 2008, p. 8).

The discussion then moved on to addressing the question of responsibility for the gap in students' linguistic capabilities. A participant in FG4 said 'ideally we shouldn't be needing to be addressing major language barriers in fourth year. So I don't think, that would be my assessment,

I don't think we should be trying to dumb down language at fourth year. I think first year it's appropriate, obviously to try and meet them where they're at, but we need to build them up.'

Cummins' research into second language acquisition and BICS/CALP, suggests that '[c]onversational aspects of proficiency reached peer-appropriate levels usually within about two years of exposure to English but a period of 5-7 years was required, on average, for immigrant students to approach grade norms in academic aspects of English' (2008, p. n.p.) and this is supported by research conducted by Collier indicating that school learners take between five and seven years to reach 'typical native speaker performance' (1995, p. 5), this is when being educated in a second language. This is in a full immersion programme where all school lessons are conducted in the second language and the pupils are still children. It is unrealistic to think that this is something that can be easily rectified with adults, in one academic year at university; rather it is something that every academic year should be endeavouring to address at a relevant academic year level.

As there is a specialised Professional Communication for Accountants, a one-term, half-credit course which is run by the Linguistics Department for the Department of Accounting; a suggestion was that this 'ProfCom' course should remedy the language problems, but it was agreed that 'ProfCom doesn't teach vocabulary'. It was also suggested that the language issue was not the department's problem, rather an institutional problem, 'I think as a university we've got a language issue and I dread this thing of having a common course … but if ever there was a common course I think that would be one thing that would need to be addressed'.

The issue of a generic course for academic English has been addressed by many researchers over many years and it speaks about a misconception 'that students can be sent on an [English for Academic Purposes] course and the mainstream lecturers don't have to worry about their role in developing students' academic literacies in their disciplines'(Quinn, 1999). In terms of who should be responsible for this common course, Johns is quite clear that '[e]ducation to literate practices must be the responsibility of all instructors, whatever their disciplines' (1997, p. xi) and that 'instructors and students, through research and practice, [should] attempt to come to terms with the variety of factors influencing the processing and production of texts' (1997, p. xii). This problem needs to be examined and addressed within the department and within all academic years within the department.

A response to the previous comment was, 'just as much as we're not psychologists, we are also not linguists. The university, they're admitting students with … I wouldn't even classify it as mediocre second language, this is a lot weaker than that, the university needs to put resources in

to bring their language to where it needs to be. I have a book … this thick at least [uses fingers to demonstrate how thick the book is] of English legislation that they need to understand and work through.'

Regarding the comments about the linguistic abilities of ESL students, (their English language is 'a lot weaker than' mediocre) and othering (their language, they need), I refer to Socrates: 'we are discussing no small matter here, but how we ought to live'. The 'other' according to Cole (2004, p. 578) is 'that against which you define yourself'. Othering is a process 'through which identities are set up in an unequal relationship' (Crang, 1998, p. 61). In this process a group acquires an identity, based on a common feature, and those outside of this are 'residual' or 'others'. These become the self or in-group and the others or out-group. Crang cautions that 'part of belonging to a group is the projection of fears and dislikes on to other people' (1998, p. 61). This comment has its roots in Hegel's Master/Slave dialectic which, as suggested by Hyppolite, 'shows that the truth of the master reveals that he is the slave, and that the slave is revealed to be the master of the master' in (Cole, 2004, p. 579).

A FG4 participant was still unsure how it was that he should approach the concerns about language, 'this language thing is still bothering me … does one dumb down one's language [and] to what point?' 'Especially around terms that would be ordinarily used in lectures. We don't have to start waxing lyrical.' This was supported by 'we don't want to be using the Queen's English' or 'impressing people with our poetic skills' it was agreed that 'there's no place for that'.

There are a number of points which need to be raised on these comments. The technical terms which would have been encountered during a lecture, are not what is being discussed here. These terms would have been used frequently during lectures, they should have been unpacked and explained on first use and on other occasions during the course of the lecture. What is under discussion is the language which is used to explain these technical terms and the language which is used when the taught principles are assessed.

The comments about 'waxing lyrical'/'Queen's English'/'poetic skills' are interesting. Firstly, 'waxing lyrical' is simply a matter of being enthusiastic in discussing a topic. Few students will have a problem with this, as long as the discussion is conducted using words which they understand. Secondly, using the Queen's English and speaking and writing in a way where you use the correct grammar, have a good vocabulary and use a good writing style - and not using slang – is still valued by most HEIs in Africa (Mesthrie, 2016). Certainly in this tome I hope to be using the Queen's English and I would think my supervisors would be quick to object if I was not. I think this participant may have been referring to Received Pronunciation which refers more

to the type of accent with which English is spoken. Certainly many of the older or retired academics on campus would have spoken English with Received Pronounciation, i.e. the 'posh' and old fashioned, long-voweled British accent.

It is in 'impressing people with our poetic skills' that there is a glimmer of understanding of where the problem may lie. In writing poetry, a poet may contemplate the topic, contemplate what they want to express and start putting words together. Where necessary they may scroll through synonyms and select the word most appropriate for the poem. This may be the word which expresses most precisely what they wish to say, or perhaps one that simply rhymes. Language can be used to create linguistic works of art - and sometimes to try to impress others.

This is also true in lecturing using English as the language of communication. During lectures I would search for the word, term or expression which will most accurately describe exactly what it is that I was trying to say or explain. Two decades ago when the greater majority of the students in class were English mother tongue students, this would have been absolutely acceptable. However, given that most students are now ESL speakers, speaking in a language which uses words, terms and expression which are beyond the understanding of the average student, can no longer be acceptable. This is not dumbing-down teaching, this is making the language of teaching accessible to all students. Part of educating students is to improve their grasp and use of the language of this discipline. However, this should be done in a contemplated manner; slowly, incrementally and with explanations to assist students in this acquisition.

Bourdieu and Passeron speak about how academic language is used to create distance between teacher and student:

> *Designed to dazzle rather than to enlighten, the academic livery of the word fulfils the eminent function of keeping the pupil at a distance. 'E longinquo reverentia': respectful distance and distance through respect (1996, p. 3).*

The concerns around dumbing down language were countered by comments that that was not what should happen as 'we have a professional standard [to maintain]'. 'I agree that you've got to be careful about dumbing down language … there's a professional language with which that student needs to become familiar with'. The final point was, 'but I'm going to talk, at fourth year … using language that is used in a professional environment … otherwise when are they going to make that transition?'

Under debate here is the following extract from the 2016 adapted SAICA Competency Framework, as it refers to the Professional Skills listed under Pervasive Qualities and Skills,

which ‘providers of the academic programme’ are expected to inculcate in CA candidates as they enter the CA profession:

IC-4	Communicates effectively and efficiently
IC-4.1	Seeks and shares information, facts and opinions through written and oral discussion
IC-4.2	Prepares documents in written and graphic form
IC-4.3	Presents information effectively to enhance understandability and usefulness

When students who are following the CA route leave the university, having completed their DipAcc year, they have the option of registering with a training office, if they wish to obtain a training contract. This would be with one of the registered auditing firms, or with the Auditor General or with various banks, where they would get the required on-the-job experience and training. At the end of three years, having passed the centralised SAICA ITC and APC exams, they would be able to register as Chartered Accountants (South Africa).

A trainee Accountant’s first year out of university and in the training office is likely to be spent working on audits where they would work as a member of a team, going through piles of invoices, receipts and checking these off against schedules and flagging irregularities. While they may need to interact with the client, depending on the size of the business, this interaction is likely to take place through the team leader with a representative of the client. Trainee Accountants are not usually going to be expected to arrive at their training office and be able to produce presentations for clients on their first day. While excellent business communication skills and language appropriate to a professional environment would clearly be an advantage, perhaps expecting students to be able to communicate at that level on exiting university, when for many this is a language they have only been speaking for four years, is asking too much.

There was, however, also an awareness that this was more than just a language problem and ‘we need to be building them up properly … I think there is a strong underlying language and cultural issue that we need to try [to be aware of]’, ‘we are going to have to be very sensitive, I don’t [think] you must just change what you are doing.’ Some focus group participants questioned whether there was even a problem with language, ‘if you consider the presentations … language isn’t as great a problem as it might be. English language, anyway … there were some first class presentations.’ This last comment was in reference to presentations where students had been able to prepare for and rehearse a two minute slot. To use this as evidence to say that English is not problematic is falling into the trap of misrecognising BICS for CALP and in so doing overlooking real evidence saying that this is a problem for our students.

Ultimately participants in the fourth year focus group believed that the language problem was not something they would be dealing with at fourth year, 'yes we can fix the shortcomings in fourth year: there was talk about language, terminology, whereas other voices from what you read said no, that needs to be prepared in undergrad. They shouldn't be walking out with a degree … not being familiar with the terminology … and I don't think either party that you read out would disagree that there are shortcomings at undergrad, and there are things we can do at fourth year to help alleviate any problems, should they even exist'. This was supported by: 'I agree, the problem seems to be technical and pragmatic; terminology and so on a so forth, I don't think that's particularly a problem from our side'.

What emerges from these discussions, is that for the fourth year focus group the problem of language was created by the university and should be dealt with by the university. This problem therefore belonged elsewhere or further down the chain of academic responsibility. Scott however cautions us that '[c]hallenges for undergraduate education do not stop at first year. … concentrating exclusively on the introductory and undergraduate phase … can have the unintended and highly undesirable consequence of just deferring failure, if articulation with the senior years is not smooth and if the educational process in these years is not effective' (2009, p. 25). Academics cannot think that someone else will fix the problems which exist. Every academic at every level needs to work to understand the level their students are at, to identify gaps which exist and to bridge these gaps.

The fourth year focus group was a difficult group for me to facilitate. They were the 'academic leaders' and were accustomed to spending time together, while I was the outsider coming into their terrain, and they were in a very comfortable space. The individuals were relaxed, laughing, some leaning back in their chairs. I wanted the participants to forget about my presence and to speak as they would normally, and it seems that they did.

This focus group discussion confirmed students' experiences of struggling with language in their academic journeys. The talk of 'good' accents not implying understanding, of the language ability of students being described as weaker than mediocre, of needing to dumb-down 'our' language, the 'othering' which occurred. It poses a question about how collaborative relationships can be created in this context.

I should add, that these were not necessarily the views of every member of the focus group, and it is not even necessarily the consensus from the focus group, but this is what emerged from these discussions, where all members had the opportunity to share, discuss and challenge views and

there were no obvious counter-arguments or points of discussion around language other than what has been discussed above.

The next focus group which I facilitated was FG3, the group of third year lecturers. This group of participants was in a far more anxious frame of mind in comparison to the FG4 participants, as the June exam results had recently been released and students in three of the four Accounting subjects had performed poorly. The participants believed the co-ordinator of the fourth subject had scheduled activities which had taken up too much time and had therefore meant that students had not spent sufficient time on the other three subjects. The Acting Head of Department had asked third year students to provide feedback on what they had struggled with in the first semester and these comments had just been released to this group of third year lecturer participants. This was very unfortunate timing and it may have been better to reschedule this focus group. However, I felt the third year academics' focus would be shifting increasingly to the student feedback as there was to be a meeting specifically focussed on that feedback. As some participants were going to be away, it was decided to proceed with the focus group. Compared to the long conversation regarding language in FG4, the discussion in FG3 was much shorter.

A FG3 participant started the conversation speaking about how as an institution we are 'wanting to test technical skills, but we've also got to test professional skills, professional proficiency and being able to communicate in English unfortunately is one of those skills'. This led to a response from another participant who spoke about how students struggled with understanding the 'difference between "segregation of duties" and "isolation of responsibilities"'. The participant continued 'each cycle brings up segregation of duties and it's asked in the questions and last week [there] was a tut and some of them still don't know the difference … now you're saying to me it's an English barrier, it's not an English barrier.' The participant continued 'I go down to basics and try to say to them … isolation of responsibility is signing; just a signature, that's all. Now I don't know whether it, it's not low enough, so it's very difficult; where do you draw the line to say that language is a barrier?'

While research participants did not specifically mention these aspects of the accounting discipline, what is interesting here is the "broken telephone" aspect of this FG3 participant's comment, what she was saying to students and what students were hearing, were seemingly two different things.

Another participant compared hearing students 'playing the language card … alleging that the language is impenetrable' to students 'bewailing the most basic … arithmetic stuff that we ask of them' feeling that 'something is going on here'. He felt that the students were demanding

'repetitive explanations … driving substantial portions of the class mad'; that other students were asking 'why are you doing so much basic time-line stuff … it's just not necessary … you're boring us to tears'. The participant continued by saying that given our large, diverse classes, if we 'teach to the median student, we are failing those above the median and those below the median'. This FG3 participant had earlier referred to 'an anonymised student' and it is possible that the comments about being bored originated from this student, who this participant had described earlier as a 'good student'. It would not be useful to dismiss the detailed explanations of many diverse students' struggles based on an anonymised response from one student.

As it is well-known that South African schools do not adequately prepare our students for HE (Scott, 2009; Scott *et al*., 2007), it is concerning that this participant seems to hear the student participants' comments as 'playing the language card'. Students ask for repeat explanations as they have not understood the explanations in the first instance. As 3G explained, every time he read the textbook, he understood a little more. Understanding does not always take place on the first introduction to a topic. This repeating of explanations may well result in top students not being challenged every moment in the lecture, or tutorial.

The discussion continued with; if language was the problem, 'it disempowers us as technologists specialising in a particular academic field who clearly are not specialising in social work aspects or language remedial aspects'. This is an understandable frustration for an academic who expects to only need to engage at a technical level. With our changing student body introducing students to the discipline needs to take place at other levels. This means assisting students to gain entry to the community of practice, of making explicit to students and assisting them in developing the ways of being and the practices required for success in the discipline.

There was also an understanding from one participant that teaching 'English for academic purposes … in an isolated silo … and expect[ing] them then to carry that skillset … into a different field has been famously dysfunctional'. While in this instance the participant was referring to teaching the four accounting subjects in silos being dysfunctional, it is interesting that this participant was aware of the discussion around generic English language support classes, as this was the only member of the department who indicated any awareness of the debate.

The third year focus group reflected a belief that students were not experiencing difficulties with language (or with basic arithmetic), but rather that as lecturers they were experiencing a problem with students electing not to engage with the various courses in the appropriate manner. The feeling was that this lay outside of their control, and rather within the control of the students individually. This was reverting back to the deficit mode, that the problem lay with the students

and that the students needed to address their own short-comings. This is what Boughey and McKenna referred to as the 'decontextualised learner' … 'divorced from her social context' (2016, p. 1), instead of seeing students as social beings from specific social contexts, with particular literacy practices. The poor pass rates were seen as 'problems inherent in the student … [brought about by] her levels of motivation, cognition, or language abilities' (Boughey and McKenna, 2016, p. 6).

The participants in FG3 were unhappy about the June 2017 exam results, and they were upset about the student feedback on these results, which they had only just received and which they were still working through. They were expecting to have a second meeting where this feedback was going to be discussed and they were expecting to have to justify their teaching and learning practices. This may explain some comments being a little more defensive than may otherwise have been the case. However, viewing students as being separate from their social experiences is not new, and that aspect is likely to have emerged, regardless of when this discussion took place.

In the first and second year focus group (FG1&2) there seemed to be more empathy towards these students and a greater understanding of the struggles which students face in trying to communicate in English.

One participant referred to a particular student's struggles saying that he had told the student 'if you can't speak the language properly you are going to need to try and get other resources to help, because you're always going to battle, and you're going to need to be able to get to understanding this language'. Another participant asked how many lecturers made use of the 'Learn Accounting' videos from UCT which are 'videos in English and translated into isiXhosa etc., and sometimes into 2 or 3 other languages … it may just kick start something that students can just get the basic concept in their home language, and then maybe go and speak to a lecturer or speak to a friend in their home language and try and sort something out'. While some participants were using this facility, others seemed not to be aware of it, in spite of all members of staff having been informed about it via email. New members of staff would only have heard about it through discussion with other academics.

A FG1&2 participant spoke about a student who had just mentioned that most students who 'come from Mthatha struggle with the English'. He continued, referring to a student who attended all lectures and all extra classes and 'she never asks me [questions] in English … most of the time she asks me in Xhosa [and] I can pick up what she is trying to say'. This participant would confirm what the student was asking in her home language and then try to help her with her question.

The demographics of the participants in the DipAcc focus group consisted of one white woman and four white men; in the third year focus group the participants consisted of one woman and four men, one of whom was a person of colour; in the first and second year focus group the participants were one woman and four men, one of whom was white. This simple breakdown in the demographics within these groups with the department may explain why there was greater empathy for and understanding of students and their language struggles in FG1&2. Many of these individuals themselves had had to learn English as a Second Language and remembered their own experiences. Not being exposed to the struggles of students in their earlier academic years, and with the fourth year focus group only consisting of white lecturers, may explain why – on the whole - there was less fundamental awareness of and sensitivity towards students' struggles.

Given that this had to do with the issue of language, this is a structural issue, the relationships between the students and the lecturer are necessary and internal, and for some students (and staff) there is an incompatibility between what is being offered by staff and what is required by students. This creates a situational logic of correction and the tension is likely to last until corrective measures are taken to relieve this tension.

It was during the focus groups, and hearing lecturers' views on the level of English which should be used and should be expected from students with in the Department, based on the level of English which it was believed was required by SAICA as part of the students' 'professional competency', that I decided that it was important to hear directly from SAICA exactly what their expectations were in terms of the written and spoken English used by students, although this was not part of the initial research design.

In these responses, participants from SAICA, the Accounting professional body, are referred to as SC1 and SC2. Having asked SC2 what SAICA was looking for in terms of the English competency of our students, the response was 'we want students who are articulate, but articulate in plain English. Not in high-falutin' Queen's language.' She clarified 'one of the things we test fairly regularly is you need to write an explanation of a technical issue to someone who's not an accountant. How else can you do that if you're not using plain English?' The participant clarified 'you don't use sms style language and there must be complete sentences. It doesn't have to be grammar that is perfect either, we very much accept that not all students are first language English speakers but we have to understand what the person's trying to say. As long as we can understand what the person is trying to say, they will get the marks.'

What SAICA therefore requires of its trainee accountants, is simple business English - although the grammar does not have to be perfect - with complete sentences, and no sms language. Style

and perfect grammar are not critical, but without slang or sms language. The requirement from SAICA seems to be at a much simpler level than the 'professional' communication which the department seems to be aiming for. Perhaps when the greater majority of our students were white English-speaking students, a higher level of professional competency regarding language may have been ideal, but I would suggest that getting students to understand their work, to be able to explain in simple English how they understand it, and to be able pass the four years, is now of greater concern. The polished professional communication can emerge over the three year training contract period.

SC1 spoke about a Thuthuka student in a SAICA-accredited institution who had struggled immensely with reading English, 'what they did was they made him read an English newspaper every day … and then one of the lecturers would take the time to sit down and discuss it with him and help with it, only in English. He wrote ITC last year [and] passed.' This is an example of just one thing which could be done to assist students in gaining the necessary English language skills, but most importantly, to recognise that 'the problem' does not reside in students. It is not the students' academic potential which is lacking, it is their ability to realise that potential.

Using professional terminology may well be communicating at a level beyond that at which the average student will understand. This supports the student participant comment that lecturers lecture as if they are addressing colleagues, which makes their classroom English inaccessible.

From a situational logics perspective, this is again a structural incompatibility, this time between the departmental expectations in terms of language and between SAICA's expectations of students' linguistic abilities. This structural tension will remain until the situational logic of correction is reduced.

While listening to responses from the focus group participants, the other question I asked myself was how different was the experience of being at Rhodes University to the experience students encountered at other South African universities; bearing in mind that Rhodes University has historically been known as a white, liberal, English university. To answer this question, I decided to interview one representative from each of a number of relatively diverse universities to get a better understanding of the areas in which they felt their students struggled, and to understand to what degree their students struggled with, in particular, the issue of language. Interviewing one participant from a university cannot be deemed to be sufficient to fully inform a research project, so this needs to be borne in mind while reading through the next section. Interviewing another participant from that institution may have revealed very different student experiences, but this was just to get some sense of similarities and differences between institutions.

In deciding which peer institutions would be useful comparisons for this study I chose three Historically White Universities (HWUs), two of which could be deemed to be relatively similar to Rhodes University - firstly in terms of the language of teaching and learning, and secondly having been relatively unaffected by the merger processes – and the third institution which was also historically advantaged, but is an institution where instruction takes place in both English and Afrikaans. Two other institutions were selected as they evolved from a merging of a HWU and a Historically Disadvantaged Institution (HDI) which took place as a result of the 2004/5 HEI merger process in South Africa; while the last institution was selected because it was a HDI. While I did not consciously seek out a 'comprehensive university[45]', of the six institutions selected, two were comprehensive universities. Peer participants are firstly identified by a P in their identifier, followed by an A or a D for previously advantaged or disadvantaged, or C for comprehensive.

According to PA1 'you get students who are better writers of English [and] the academic literacy that goes with it. In first year you would be doing Accounting which is jargon and Economics which has got a different language, and Maths which is different and the students are … transitioning between these things from period to period. And I think … they're trying to catch up with the language. And then it's the accent. So [the problems] would be the academic literacy, the scientific language and the accents. I guess all students … would probably struggle in some aspects [but] for African black students it's probably all three.' PA1 continued with what this meant for students in practice was 'often where students are grappling in class, they've heard a word, particularly when words sound the same but have a range of meanings, where they go down a path and they get focussed on the word … or the accent and then you know 10 minutes later they have missed everything else that's happened'.

PD1 was the only participant in this study who showed an awareness of academic literacies and what this meant, and of the different practices required for different disciplines. He was also aware that 'African black' students struggled with all three aspects and were therefore at a serious disadvantage.

Peer participant PA3 saw it differently, saying that rather than language being a problem 'I think the issue is there, but more important than language is motivation. If you have the motivation to do well you will make the effort to bridge this gap. And I think for a lot of people they don't know why they are here, they are here mostly because of external pressures, maybe they had

[45] Comprehensive universities came into existence in South Africa as a result of the merger process which took place in South Africa leading up to the emergence of these new institutions at the beginning of 2005.

pressure from their family and instead of taking this as an opportunity to grow, they are wishing they were never here to start with. I think to address language, to address performance, I think you need to start with motivation.'

PA3 refers firstly to the practices of the student, to their level of motivation, and secondly to the ultimate concerns of students, whether they really want to become Accountants. This is an example of upwards conflation, giving all the power to the individual, without recognising the structural and cultural influences which impact on individuals' lives. Mindset is one of the practices which students could assume when engaging with their project, but the structural and cultural constraints and enablements which exist cannot be overlooked or ignored.

In earlier work McKenna investigated student and lecturer perceptions of motivation and concluded that the problem was not lack of motivation on the part of the students, rather around making explicit the academic literacies and ways of being that students require for success in the discipline (2004). Mann talks about a student being a 'stranger in a foreign land … [the student] who stands on the edge of a discipline is an outsider who is faced with the decision of whether to join or not and at what cost… [when all] there is in fact is chaos, disorder and irrationality' (2001, p. 11). It is then unsurprising that students would wonder why in fact they find themselves in this space of higher education.

Similarly to the senior academics in this department at Rhodes, the peer participants from these two historically advantaged, English speaking universities seemed not to regard language as a significant constraint for their students. For one participant there was a recognition that there were struggles, but given the demographic of their institution, this was not a significant problem; for the person from the other institution the students' problems had more to do with issues of personal emergent powers, issues inherent in the student.

Based at an institution where both English and Afrikaans were languages of instruction, PA2 identified language as being a problem with which students struggled; and these struggles were not just along the lines of a student's race. His initial response to what hindered students on his campus was 'the lack of language skills, and that is not just [English] third and fourth language students. It's the language skills of an Afrikaans person doing something in English and vice versa. [Here] you can sit in an Afrikaans class [and] write your test in Afrikaans, or you can do the English paper.' PA2 then explains further 'the problem is if I have to read an English text book but I am plattelands[46] Afrikaans, you don't take in as much as an English person who is

[46] An Afrikaans word for rural or farming.

reading an English text book. These text books are complicated, they use big words, so that is one of the problems.'

His advice to students within his various programmes is to 'let it go, don't fight it, don't try and translate to the language that you used at school, rather learn the language that's actually [being used] … 'tel daai poppie aksent op'[47], adapt to the environment, realising that you're going to be stuck in this environment, make the best of it.' Adopting an accent which will permit access to a particular group may be useful at a superficial level, and may provide access to certain social networks. However, this is only language at a conversational BICS level, and this is not necessarily going to assist at a CALP level. At another level this comment appears to support the notion of one language or culture being more privileged than another, and there is an element of students being asked to deny who they are in assuming the language and culture of another. At another level this is a gendered comment, encouraging young female students to be like the other 'dolls' on campus. This comment therefore could be seen as privileging of Afrikaans males, and could be regarded as symbolic violence towards black women.

'Symbolic violence' is a concept introduced by Bourdieu which is 'a gentle violence, imperceptible and invisible even to its victims, exerted for the most part through purely symbolic channels of communication and cognition (more precisely misrecognition), recognition and feeling' (2001, pp. 1–2); this domination is enacted through:

> *A symbolic principle known and recognized both by the dominant and by the dominated - a language (or a pronunciation), a lifestyle (or a way of thinking, speaking and acting) - and, more generally, a distinctive property, whether emblem or stigma, the symbolically most powerful of which is that perfectly arbitrary and non-predictive bodily property, skin colour.*

PA2 moves away from linking race and language and focuses more on home language and the language in which teaching and learning took place while at school, versus the language of teaching and learning at university. As has already been stated though, in South Africa the issues of poverty, race and education, are strongly intertwined. Race (which in South Africa is often linked to relative wealth) and geographical location determined, and to a large degree continue to determine, the type of school in which children can be enrolled, while the type of school in which learners are enrolled to a large degree determines the quality of the primary and secondary education they obtain.

[47] Afrikaans for learn the 'doll' accent. Meaning 'learn the accent' of the other young female students.

In a quintile 5, better-resourced, fee-paying school, from Grade 7 onwards, education would take place in the language of teaching and learning of the school which would be English or Afrikaans. While in quintile 1 – 3, poorly-resourced, non-fee-payment schools, the language of learning can be the home language of the teacher and the learners even though the exams are written in either English or Afrikaans. Pedagogical theory appears to favour using a learner's home language or mother tongue as language of learning until a level of academic proficiency has been attained in that language, usually around Grades 3 – 5.

An Afrikaans learner, who has attended a quintile 5 school, would be more likely to have acquired many of the academic literacies required for success at university. This individual would also be likely to have acquired the social capital required to feel comfortable in a tertiary lecture theatre, through reinforcement at school and acknowledgement of academic performance. The same cannot be said for learners who come from socio-economically deprived backgrounds and whose primary and secondary education has been less than ideal. So while on the surface, white and black ESL students do both struggle with learning in a second language, the reasons behind this and the impact of these differences for their future learning, are very different.

In response to the same question, PC1 said 'I don't have stats to prove it to you, but I don't think that [language] is a major problem. It could be if the English is better, it might be easier, but we did not find it to be a critical issue. Business language I would say. Straightforward professional communication, which with students [is] sometimes also difficult, but you need to communicate clearly and understandably across a broad range of [topics]. Students are still students and they're still young and they still, it's something we are constantly aware of also, without offending, without being [and the participant adds as an aside, 'you see I am trying to find the right words'] being patronising.' What was interesting in this was that PC1 seemed to think that in my asking about 'the problem of language' that I was implying that having ESL teachers was a problem.

PC1 continued 'we are very student-centric so we spend a lot of time with our students which makes the job more demanding. But if a student just sends you an email, "when is the exam". That's not a professional communication, so invariably we will give feedback and I would say … next time [you send an e-mail, you should say] dear [so and so], can you please advise, so it's small soft touches that sets the example that filters through to the students. Instead of taking hard stances and saying this and this and this. I think we might have a softer approach.'

This participant felt that being an ESL speaker himself helped 'I'm Afrikaans … some English people might frown on me … saying your pronunciation is not superb. I think that that helps … [as] 90 percent of my students [are not English] so there is an acceptance and an understanding

for that. Which I think makes it a bit different … where in an elitist environment [it might be a problem].' In speaking about the language used in assessment he said that during assessments the language was kept simple 'some words I don't understand, but I don't want to understand it because there's no need … give me the journal entry for this … that doesn't take in any way from the quality of the communication.' It would seem that being an ESL speaker himself meant that the focus for this participant, and for his department, was the technicalities of the discipline and not to confuse this by creating an unrealistic hurdle out of understanding the English either in teaching or in assessment.

The participant from the other comprehensive university, PC2, commented:

> *The biggest challenge that <u>we</u> have is language … language and how it impacts the students' confidence and their ability to understand what is required of them. What happened was in 2012 I [said] there's no way I'm going to have any Xhosa being spoken in the class because our students are struggling with English, that's the only way to [learn English]. The more you reflect … you see you are pushing them away … because you are not consulting, because when they come there they want to ask me something, but they just want to get context in the language that they dream in [as] the language that you dream in is the language that you will understand everything in.*

This is an example of a cultural morphogenesis leading to a structural morphogenesis. Initially having a belief that isiXhosa should not be used in teaching and learning spaces, on reflection, and heeding input from his students, this social actor realised that the teaching spaces would benefit from the use of their students' home language, and so these spaces became reconceptualised so that this could take place. This morphogenesis took place as a result of a cultural property of constraining contradictions and a structural property of necessary incompatibilities resulting in a situational logic of correction. This tension resulted in the required correction and the tension dissipated.

To overcome the problem of language and numeracy levels within his department it was decided to 'bring in [a] Maths Foundational course [and] an English course … we were able to get a high school teacher to come in. I asked if she could 'get [students] to where they need to be. So it's just been trial and error all the way through, trying to … ensure that course itself is more competency based, so you pass when you are able to display the necessary competencies and not passing the exams.' In introducing Mathematics and English programmes, which are directed at the specific needs of his department, PC2 is assisting students in obtaining the academic literacies required for success in achieving their projects. This again was a situational logic of correction, which led to a structural morphogenesis in this department.

In both participants PC1 and PC2 there is a deep sense of caring for their students, of finding ways of working around issues instead of laying down the law; of both having a 'softer touch' and of putting their students' needs first without losing focus of their end goal of obtaining student success. I can only surmise that these individuals would demonstrate relational reflexivity and that they would be generating a relational good.

PD1 spoke about how his students struggled with understanding what it was that they were required to do in a question, 'the problem is when English is not the mother tongue, when it comes to interpreting the required, the required is often very specific and it comes through sifting information and then looking at your [scenario, but] you're not exactly answering the question, you're not scoring marks. When it comes to reading the [scenario] … you're reading information, it's the ability to pick up what's important in that information. But if your mother tongue is not English sometimes there [are] a couple of soft things that fall through and you don't actually pick up exactly what you [need] to pick up … I'm starting to pick up that a lot of these guys are struggling because they don't fully understand some of the critical words in the passage.' This is exactly what 4H had referred to in reading what was required, and not actually knowing if he was correctly answering the questions or not.

What was interesting to me speaking to representatives from these SAICA-accredited Departments or Schools of Accounting was the following: the HWUs, which only used English as the language of instruction, tended not to view language as a significant issue; it was up to their students to attend to any problems. The HWU which had English and Afrikaans as languages of instruction spoke about how Afrikaans students also struggled to learn in English. While there was an understanding that there were difficulties, there was no awareness that this was a bigger problem for students from poorer areas than for other students.

Teaching in a language which was not his home language PC1 felt there was no problem with English being the language of instruction as half of his staff spoke English as a second language. He felt they used a simpler level of English, and his students therefore had a greater advantage in understanding what was being taught. Both PC2 and PD1 were keenly aware of the difficulties their students faced and PC2 had put interventions into place to assist his students in attaining the required foundational understanding in both Mathematics and English. This correlates loosely with what emerged from the student and focus group interviews; most English speaking participants did not see their language as an enablement, while English second language participants, both academic and student participants, were deeply aware of the difficulties

experienced in understanding what had been said in lectures, in asking questions during lectures and in having a follow-up meeting with a lecturer.

5.5 Summary of the communication constraints and enablements on campus

When examining difficulties experienced when needing to speak and learn in English, there was no easy solution. In this study I have traced an awareness of the differences in ways of needing to communicate and understanding how students make meaning, back to Bernstein's research into elaborated and restricted code in the 1950s and Cummins' work in the late 1970s looking at the differences between Basic Interpersonal Communication Skills and Cognitive Academic Language Proficiency and the difficulties faced by English Second Language (ESL) speakers in the English classroom.

In the 1990s, Street's New Literacy Studies introduced the concept of academic literacies (in the plural) required for success in all disciplines. This led to his theories on autonomous and ideological models of meaning-making. In the autonomous model of meaning-making the student arrives at university ready and able to work in a manner congruent with the expectations of the discipline, this is the decontextualized student, who is seen as existing independently of their lived experiences. This was the student valorised in Trow's 'elite' university.

South Africa is experiencing the effects of the massification of higher education, but managing the impact of this global phenomenon has been seriously affected by the policies of apartheid. This resulted in, amongst many other inequities, an unequal investment in the education of children from different race groups; with the privileging of the white child (in whom the government made an annual investment – in 1975/6 - of R644) and the suppression of the black child (in whom the government invested only R44 annually). This resulted in the improvement of the white Afrikaans child's education to the same level of the white English child, it meant that both Indian and Coloured children, but specifically Black children, were exposed to systematic oppression, living lives of poverty in a separate existence, with poorly resourced schools which limited opportunities for these individuals to remove themselves from this existence.

Almost 25 years after the advent of democracy in South Africa, the primary and secondary educational system in our country has not truly begun to start addressing the inequalities in our schooling system, in spite of less-resourced schools receiving more government funding than better-resourced schools. This means that in our now mass higher education systems, we have

students who have demonstrated academic potential at school and who have been accepted to study at university, but who enter into an alien world - which itself is still in transition - where their ways of making meaning may not be valued.

Of the small percentage of South African citizen who enter higher education, many have experienced a less than optimal primary and secondary education. Learners attend schools where the language used in the classroom is decided by the school governing body and could be one of South Africa's eleven official languages. Regardless of the language selected, the final Grade 12 exams would have been written in either English or Afrikaans, with these also being the formal languages of instruction at higher educational institutions in South Africa. A large number of students therefore enter higher education having had minimal experience of informal, let alone academic, communication in the language of instruction at the institution.

In this chapter I have analysed the struggles some students experienced with having English as the language of teaching and learning on campus. Having analysed the constraints and enablements as raised by the interview participants I moved on to how the academics within the department viewed student experiences of the language of teaching and learning. I added to this SAICA's opinion on the standard of communication required for Academic Trainees entering the profession, and then finally this was layered with a perspective on how some lecturers at other SAICA accredited Departments or Schools of Accounting in South African experienced language problems within their departments.

Being taught and learning in English as a second language, was a significant hindrance for most participants in this study. Unlike financial constraints this was not a problem which could be relatively easily resolved – for instance acquiring a bursary - but the constraint continued to manifest in various forms, for most participants, until around third year. Students who recognised the impact of this constraint navigated their way around this hurdle through additional hard work, which students who had English as a mother tongue did not have to concern themselves with.

Some participants, however, seemed to feel that the language difficulties which they experienced were more a reflection on their academic ability. This led to feelings of isolation and in one case a participant's need to isolate himself in his residence room. Although he expressed this as an opportunity to work, this seemed to be a guise which restricted his academic progress. ESL students had to first understand the English which was being used in the lectures and in the textbooks, before starting to understand the principles and technical aspects which were being taught. The normally iterative spiralling approach required when learning, of grasping aspects of a knowledge structure, and then on the next iteration grasping additional aspects, was seen by

some students again as an additional confirmation of their lack of academic potential and not a normal part of learning.

What has been raised in this layered approach is a structural and cultural incompatibility between the department and its students in terms of the pedagogical interventions students require to succeed in this discipline and between the department and SAICA regarding the professional communication skills the department believes are required when students enter a training programme. Rhodes University is trying to produce students who are ready for the business environment (FG4 'but I'm going to talk, at fourth year … using language that is used in a professional environment … otherwise when are they going to make that transition?') and this may be creating unnecessarily high hurdles for students, who may not be able to understand what is being taught and sometimes what is being asked in an assessment.

There is an additional aspect which requires understanding regarding the words which are used in a relatively technical subject like Accounting. Technical terms used during lectures need to be thoroughly understood by students. These terms need to be highlighted to students and the full meaning of these possibly abstract terms should be explicitly unpacked and repacked, more than once if necessary.

Words or terms which have not been used in teaching but arise during an assessment, when students are already under pressure, serve only to confuse and unsettle students who are then in a very vulnerable position. It could be said then that it is the students understanding of English which is being tested, rather than their understanding of the discipline, which questions the validity of the assessment.

Students who have learning or reading disabilities may approach the university for an allocation of additional time. The student would undergo tests and a professional report would be drawn up to determine if they did have such a disability, and if so what extra time would be appropriate for the student to 'demonstrate academic potential'.

I strongly suggest that students who are required to write examinations in a language other than their home language, may equally not be able to realise their full academic potential, as the second language needs to be translated into their home language and again back into the second language for assessment. All of this takes additional time which English home language students do not require. I would therefore question the validity of time-constrained assessment processes in testing students' knowledge equally, given such an unequal and differentiated starting point.

A participant from a peer institution raised the issue of white, Afrikaans-speaking students attending English lectures and suggested that the language difficulties these students experience are no different from black students' experiences in an English lecture. The significant difference between these two groups of students is that the white, Afrikaans-speaking student would have acquired academic language proficiency in their home language while at school. The student would therefore have simply been concerned with translating from a language which would have been taught as a second language since primary school while at an effectively-functioning school.

This chapter started with a quotation from 1E, 'it's difficult to come to Rhodes and you speak English to people who've been practicing it for their entire life'. This for me encapsulates 'the problem of language'. For a second language speaker, using this foreign language is a matter of practising and it is hard work, a deliberate decision requiring conscious effort. This effort is felt, but is seldom visible. On the other hand, someone whose mother tongue is English will speak the language seldom seeming to contemplate words. The 'practising' which took place as a child was unconscious and - on the part of the child - uncontemplated. This practising is refined daily although usually quite unconsciously.

My suggestion is that lecturers need to listen as much to students' verbal responses as to their other nonverbal forms of communication and even to go to the next step of getting the student to explain it back to us. In listening to their explanations we need to exhibit patience and tolerance and to allow students to grow in their use of these terms and in their use of this foreign language.

And finally, referring to a comment from participant 5B, there may be a need for lecturers to realise that perhaps students do have the knowledge, they are just not able to express it in a manner that the lecturer understands, and we need to work towards creating a situation where students are able to demonstrate their knowledge.

The next chapter examines the enablements and constraints which students experienced when engaging with the Department of Accounting at Rhodes University. This includes engaging with the Teaching and Learning Activities (TLAs) and other formal and informal learning opportunities scheduled within the department, the assessments within the department and interacting with the lecturers within the department.

Chapter 6 - Engaging with the Department of Accounting

'Accounting 3 is just too much for someone who sees it for the first time' (research participant)

Student participants in this study were asked what had helped and what hindered them during their journey to Rhodes University, while at the University and finally within the Department of Accounting at Rhodes University. Participants who had completed their DipAcc year would have had a minimum of four years within the department and those who had completed their undergraduate degree and just started the DipAcc year would have had a minimum of three years within the department. Their third and fourth academic years would have been years where students would have been lectured only by lecturers within the Department of Accounting, as these students would have been registered for the 'big 4' of Financial Accounting; Auditing; Taxation; and Management Accounting and Finance.

Participants who had just started their third academic year would have had two years of Financial Accounting teaching within the department (Accounting 101 and 102 and Accounting 2) as well as the two single credit (one semester) second year courses of Introduction to Professional Accounting and Introduction to Taxation. Introduction to Professional Accounting included an introduction to Auditing.

For this reason, the greater focus in this section is going to be on groups 5, 4 and 3; that is on those participants who had completed their DipAcc year, those who had just begun the DipAcc year and those who had just started their third academic year. The students who had just started second year and those who were in first year would have had limited experience within the department and although this question was asked during the interviews, their responses did not add anything to the responses made by the more senior students.

Before starting to examine feedback from student research participants, perhaps it would be useful to be aware of comments from an academic from within the department, from a peer institution participant and from a SAICA participant on how departments should engage with students. A FG1&2 participant felt what was important with regard to teaching and learning was to 'be aware of the type of people who we are dealing with and the background they com[e] from … it prepares us better than assuming that we should have people of [a certain] calibre[48]'.

[48] The use of the word 'calibre' could be deemed problematic. As this was an ESL speaker I believe that what he intended to say was that we should know our students and not expect a certain 'type' of student.

This is the domain of culture that reflects how the lecturers within an environment view the students. This comment is supported by PC1 who commented 'number one on our priority of teaching and learning, is to understand the student body and if you understand your student body, then you can adapt your teaching and learning to that'. For SC2 the concern was that 'kids from the rural areas really are just dumped in the university and it's like: I've arrived on a new planet'. All three of these participants realised that students come to university with particular lived experiences and it is up to the academics at the university to take them over the hurdle of inducting them into the university, at every academic year, within each discipline and to ensure that they are equipped with the academic resources and skills to realise the academic potential which provided them with admission to the university.

According to Boughey (2009), Rhodes University has traditionally constructed itself as a liberal arts university, privileging collegiality, open door policies and a sense of excellence in teaching and research. While the Department of Accounting is part of the larger university structure, the culture within the department could be slightly different, and within the four subjects within the department, the cultures may again differ slightly. It is peopled by academics, all of whom have sometimes slightly and sometimes significantly different ideas and beliefs about what constitutes knowledge, what constitutes teaching, what constitutes a good student and what constitutes supporting a student within the department. The cultural domain within the department is therefore always subject to tensions resulting from these differences as one group or another challenges the status quo and through the various situational logics tries to navigate change, which would be morphogenesis; or tries to hold on to the status quo, which would be morphostasis. Students navigate their way through what must sometimes feel like an academic battlefield with hidden landmines and booby traps as a result of these ongoing tensions.

In the introductory chapter I referred to the composition of the academic staff within the department at the time that I joined in 2007. I now look at how this has changed within the decade of my lecturing in my department.

6.1 The staffing of the Department of Accounting

In terms of the social structures which student participants in this study would have encountered, a significant part of this would be the staff composition within Department of Accounting. Given that the BCom (Accounting) [49] and Postgraduate Diploma in Accounting degrees, which are

[49] Some students would have achieved this through the three year programme and others would have achieved this through the four year CESP.

prescribed for the CTA-equivalent final exam, have set curricula, students are likely to have encountered all of these lecturers at one point during their degrees. At the beginning of 2017 – the year in which the majority of the interviews were conducted – there were 17 permanent members of the academic staff within the Department of Accounting at Rhodes University, up from 13 when I joined the Department in 2007. While there have been some changes to the demographics of the department over this period, these changes have only just started becoming significant. In 2007 the academic staff in the department was 92% white and this has become 77% (of the total number of permanent academic staff within the department) with an equivalent shift in the number of English home language speakers. There has been a small increase in the number of female academics, up to 35% from 31% (of the total number of staff) over the same period, but the most obvious change in the shape of the department has been in positions which staff hold and their academic qualifications.

In terms of what the ideal demographic of the staff complement should be, in my opinion this should as far as possible reflect the demographics of the students, certainly as this relates to race (which would include home language) and gender. So while this does reflect a demographic more reflective of the student body, more work does need to be done to improve these demographics.

As a number of participants referred to the age of their lecturers, from a little informed guesswork - this is not based on raw data - of the staff complement in 2007 approximately 77% were 40 years or older and in 2017 approximately 71% were 40 years or older; so there are slightly more academics who are closer to the students' ages, but this is not a significant change.

Regarding highest academic qualifications, there was one member of staff with a PhD in 2007 and this has increased to three at the beginning of 2017 (here I have included a DCompt as a PhD). The number of Master's degree qualifications increased from five to eight; the number of staff with four year (postgraduate) qualifications increased from four to six and there are no longer any academics with undergraduate degrees teaching in this department while in 2007 there were two. Over this same period there are only two members of staff (who do not have Masters' degrees) who have not achieved further qualifications.

The impact of this increase in qualifications has meant that there was a significant increase in the levels of appointment of academics over this decade. From there being three Associate Professors at the beginning of 2007, this had increased to six; Senior Lecturers have doubled from four to eight; Lecturers remained on two, and there are no longer any Junior Lecturers within the department. Another area where there has been a change is that the percentage of Chartered Accountants has increased from 62% to 77%. The improvement in qualifications therefore

resulted in the promotion of academics within the department, although the critical aspect of the staff demographic has not changed significantly over this ten year period.[50] It needs to be said that this is not for lack of trying. However, it seems that for black CAs, coming to live in Grahamstown and to teach at Rhodes University is not always seen as an exciting prospect.

As already mentioned, there are four subjects within the Department which are Financial Accounting; Management Accounting and Finance (MAF); Auditing and Taxation. The relative numbers of academics teaching within each of the four subjects has also remained fairly stable over this ten year period. Each of these subjects has an academic leader and, at the beginning of 2017, the academic leaders for these subjects comprised four white, male, CAs, while the Head of Department was a white, female, CA[51]. While viewing individuals through the lens of race and gender feels offensive, as it is the construct of race and gender that adds to or removes from the unequal distribution of resources - and life chances – this is relevant to this study. Regarding the highest academic qualifications of the academic leaders at the beginning of 2017: one had a PhD, two had Master's degrees and one had a postgraduate diploma.

Within the four subjects there have historically been some contestations. Financial Accounting has historically been regarded as the subject of (disputed) privilege and advantage and this has emerged for several reasons. Firstly, Financial Accounting concepts underpin the understanding in all of the other subjects in Accounting and it therefore needs to be taught before the other subjects are introduced, given that around 40% of accounting students have not studied Accountancy up to Grade 12 level. Secondly, Financial Accounting has traditionally formed the larger portion of the SAICA administered ITC exam. This additional requirement for academic strength in Financial Accounting students has driven the departmental policy that third year students needed to obtain 60% in Financial Accounting and 55% in the other three subjects, to be accepted into the DipAcc year. The result of this is that there have historically been additional lecturers on the Financial Accounting programme, and Financial Accounting at third and fourth year has had additional teaching hours allocated to it in comparison to the other three subjects.

SAICA has recently altered the weighting between the four subjects in the ITC exams and during a focus group held in the second half of 2017, there was discussion about changing the DipAcc year academic admission requirements to a more evenly balanced minimum requirement. From the beginning of 2018 this requirement changed to an average of 58% across all four subjects,

[50] The demographics in terms of race have improved again slightly at the beginning of 2018 with white staff now comprising 65% of the whole, after the appointment of new members of staff.

[51] I need to note my discomfort in reducing my colleagues to 'simple' demographics. While dealing with the collective on the previous page, this was easier, but here I am referring to individuals, which is more difficult.

with a minimum of 55% in every subject. Additionally, during 2017 the department was advised that certain aspects of the SAICA-required syllabus had been removed from the Financial Accounting syllabus, and this would have resulted in a slight decrease in the teaching hours required. This shift in the structure of the teaching programme with a resultant emergent property of necessary incompatibilities resulted in a situational logic[52] of correction, and this easing of the tension between the four subjects in terms of the spread of teaching hours will continue until the department has reached a new equilibrium. These changes should result in increasing equity and fewer contestations within the four subjects.

In recognising the significantly different levels of secondary education that students come from, a participant in FG4 commented as follows:

> *There is what would be the preferred foundation on which students can learn and the recognition that we are not always able to provide exactly that foundation – as much as we would like to. And I think that's … one of the many challenges we face, we are working with an imperfect environment. We're working with students coming from imperfect backgrounds in terms of their educational background. As educators and concerned citizens there's much more that we would like to see in place to enable a conducive learning environment, but we're not always able to make that happen ourselves. And I think maybe that's part of the frustration in this.*

This was supported by a colleague in the group who said '… there's a limitation to what we can provide for them. There's a limitation to how much we can make up for an imperfect schooling.'

While for some in FG4 the problem was a broader and less focussed undergraduate curriculum, and 'the absence of a CA specific stream at undergrad'. This is a reference to Accounting courses being open to all students who qualify and who wish to register for them. The only undergraduate Accounting course which is not specifically tailored for the CA stream is Accounting 112 which is a terminal course leading to a non-continuing Accounting 1 credit.

Accounting 101, which is the introductory accounting course, necessarily assumes no prior accounting knowledge, as 40% of the students have never studied Accounting before. It is also a prerequisite for both Accounting 102, which provides a continuing Accounting 1 credit as well as for the terminal Accounting 112 course. These two first year courses are the only courses where there are likely to be 'visitors' from other faculties registering for a course as it either a prerequisite for their degree or because it would be 'useful' for their degree. Some students occasionally choose – or having failed subjects - are forced to take Financial Accounting as a major subject combined with a major from another department, to make up their BCom degree.

[52] Situational logics were discussed earlier in section 2.4.3.

If the Accounting 101 semester course were to become more focussed (a 'CA specific stream'), there would be fewer students moving into the Accounting 102 semester as the barrier would be too high for many (especially those who had not taken Accountancy at school) to navigate so early in their accounting career. From Accounting 102 the focus is on the CA requirements and there are not many students, outside of those wishing to follow the CA (professional Accounting) route, who would follow that route. Those who are in the DipAcc year, would have followed a specialised 'CA' or BCom (Accounting)/DipAcc route from their first year.

Some SAICA-accredited HEIs have a CA stream from first year and other students register for a BCom general degree where the Accounting 1 (General) programme would run separately. Students are then not generally permitted to move between degrees.

The difference in Grade 12 (matric) marks between Rhodes University students and students accepted into other HWUs was also highlighted as a challenge the Department faces. 'It starts right from the entry point because those youngsters coming into the CA stream [at other universities] have really good Maths marks, really good English marks, so they have a much higher level of education coming in, generally speaking, than our intake.'

In this comment it is important to remember that while some students may have had different school and lived experiences to the students at other more privileged institutions, and these may well be different to the students previously at this institution, the students themselves are not deficient or less than these students. They may simply need more specific, interventions.

In trying to understand what students need to be successful, Vygotsky's Zone of Proximal Development (ZPD) (1978) could assist. A student's ZPD is 'the distance between the actual developmental level as determined by independent problem solving and the level of potential development as determined through problem solving under adult guidance or in collaboration with more capable peers' (Vygotsky, 1978, p. 86). Given the very practical nature of the work done in accounting, 'what the [student] is able to do in collaboration today [they] will be able to do independently tomorrow' (Vygotsky, 1978, p. 211) (my words in square brackets).

The ZPD therefore refers to what a student's ability is prior to a teaching intervention as opposed to what their potential is with expert collaboration or guidance. The word collaboration refers to 'working together', or working in partnership (CED, 2018). Given the hierarchical nature of knowledge in the discipline, the nature of the learning - even at the fourth year level - is primarily for students to gain an understanding of the theory, the Standards and Acts relevant to Financial Accounting, Auditing and Tax, and to develop the technical skills to be able to apply these skills

appropriately in a given situation. This may well change in the future, but this was the situation when the research for this study was conducted.

While these ZPD quotes referred initially to a child learning from an adult, given that this is a Higher Education Institution, the adult/child divide becomes a lecturer/student relationship. The need for collaboration and working in partnership is equally important for some students, given the significantly problematic primary and secondary education they have experienced; and given that in spite of this, they have managed to negotiate their way through the various hurdles and have found a place at Rhodes University.

The focus in this Department of Accounting therefore, as a contact institution, I would argue, should be to help students acquire the understanding and appropriate technical skills in the four subjects, with guidance and in a collaborative manner, which will lead to these students performing the required tasks independently; fulfilling their academic potential.

6.2 Other universities' approach to students

In dealing with the constraints their students faced, peer participant PC1 spoke about how previously 'if the students weren't in class [by 8am we] really were upset' until the staff body realised that some students had to take multiple taxis, with taxis being notoriously unpredictable 'and maybe they'll be five minutes late … you might think it's disruptive in class, but if you understand the process, once you have that understanding, it [is no longer seen] as disruptive'. This is a useful example of the lecturing body being aware of and responsive to the changing needs and constraints of their student body. It is also an example of first order emotions being reflexively 'reframed' and reaching second order emotionality. Initially being 'upset' with students being late, but on contemplating and understanding the reasons for this; these lecturers were able to overcome their irritation and be pleased that students were attending the lecture.

Commenting on the diversity within his university, PC1 continued, 'we've got the diversity and to get a model to accommodate that took a bit of understanding. So [our] number one priority of teaching and learning, is to understand the student body and if you understand your student body, then you can adapt your teaching and learning to that.' This is a comment similar to the earlier quote from FG1&2 of being aware of students and where they come from. Both these comments speak about knowing who your students are, what their current abilities are, and bridging the gaps that lie between their university preparedness and lecturer expectations of where they are. With

this understanding it is possible to help students reach where they need to be at the end of the module/semester/year programme.

Participant PC1 continued, ‘we [are] very proud of our students and their achievements, it takes a lot of hard work and interventions, but when they go through the process, we're very proud of our results in ITC’. The students at this institution do perform well in the ITC examinations.

I now move on to the enablements and constraints which student participants needed to negotiate in the teaching and learning programme offered by the Department of Accounting, at Rhodes University. The first area to be examined is issues arising from Accounting having a hierarchical knowledge structure and what this means for teaching and learning in this discipline.

6.3 The discipline of Accounting

In section 2.3.3, when introducing Bernstein’s (1999) Pedagogic Device, I described how earlier research had determined that at the introductory and CTA level, accounting has a hierarchical knowledge structure with a high degree of verticality (Mkhize, 2015; Myers, 2016). I also introduced the LCT dimensions of Specialisation (Maton, 2007), Semantics (Maton, 2013) and Autonomy (Maton and Howard, 2018). These dimensions were used to understand what emerged during the interviews in terms of: Specialization - Accounting being a Knowledge Code and that this meant that what is valued in the discipline is Knowledge, while the characteristics and dispositions of the teacher or student are less valued (Mkhize, 2015; Myers, 2016), and what this meant for teaching and learning in the discipline (Myers, 2017). Semantics was used to describe the amount of meaning contained in or the complexity of a word or phrase (semantic density) and how context dependent a concept is (semantic gravity) in teaching and learning. Finally, Autonomy was used to explain the movement between the four Autonomy codes during a lecture and how this impacted on students. These theories will be used to explain the comments which emerged from research participants in this chapter.

Participant 5B saw the hierarchical structure of accounting as a significant advantage, ‘amazing, the best thing ever … you understand the base concept, you apply it everywhere. While participant 5E commented that ‘to be thorough and fast you have to be practiced and that practice will give you the confidence to be thorough and fast ... that whole cycle works.’ In this comment, 5E is referring to obtaining mastery over the ‘procedures of investigation’ (Bernstein, 1999, p. 165) which leads to developing a trained gaze in the field of accounting. Results in previous research (Myers, 2016) into teaching and learning in an introductory Accounting class validated

how a trained gaze emerged from understanding the discipline's rules and acquiring 'experience in the specialised procedures' (Maton, 2011, p. 77).

While Participant 5E was an ESL student, she had only attended English speaking, quintile 5 schools. She spoke about struggling with language, although she only became aware of this problem during her third year. She said 'sometimes it's a word, "evenly", incurred "evenly", that changes the whole scenario … skim-reading catches you every time'. Here 5E is not referring to her experience of English as a second language speaker, but rather to the semantic density of a word or a term. By third year the terms used in a discipline necessarily become more complex and this hurdle would be even more challenging for an ESL student who had not been to a school with English as the language of teaching and learning. Remembering always that '[a]cademic language … is no one's mother tongue' (Bourdieu and Passeron, 1996, p. 8).

Students should have had sufficient exposure to the term 'incurred evenly' prior to the assessment and it should be fully understood by them by their postgraduate year. In this instance, the term was included in an exam question which the student did not read properly. This is an example of an aspect of examination technique: the careful reading of the scenarios and the focus on the detail in the question, before rushing to answer the question.

She also struggled with terms like 'costs being fully absorbed' being used prior to these concepts being explained as 'it was very summarised, it made it very difficult … it was a different language and a different way of thinking, and I just couldn't understand anything'. When repeating the course and hearing this concept explained a second time by another lecturer the concepts were explained 'literally, piece by piece' and then it was 'very logical and straight forward'. It is possible that the semantic wave was not being followed by the first lecturer and the abstract concepts may not have been unpacked and applied in an understandable context, before being used again in a more abstract and technically correct form.

The comment 'I just couldn't understand anything' may relate to cognitive overload, where there is too much information which is provided in a short period of time, and which is not understood by the student. This results in the student shutting off cognitively. When the concepts were broken down into manageable parts the whole became understandable.

Lecturers in most academic years in accounting often talk about the significant volume of work which needs to be covered during a term or semester. If this work is covered too quickly and in a way that students are not able to access and understand the fundamental aspects, then, given the hierarchical nature of knowledge in the discipline, specific links in the conceptual spine will be

missing. Students will experience significant difficulty trying to construct understanding later, without revisiting the original point at which they got lost. This is why being able to control the pace at which teaching takes place is so valuable to students (Bernstein, 2000). In earlier work I have suggested that the better the student understands the work, the more manageable the pace of the lecture seems to be (Myers, 2016). While this is something lecturers need to be aware of, one way students can control the problem of cognitive overload and the perceived speed of the lecture would be to read in advance of the lecture, so that some understanding has been acquired prior to a lecture.

Not having a full grasp of the concepts caused 5G to struggle. In preparing for the third year exams, her aim was just to get marks high enough for entry into the DipAcc programme and 'some concepts, I didn't learn properly because I just, I learn[t] them, I didn't understand them, that's the difference'. In this instance it sounds like 5G worked towards memorising instead of understanding the topic thoroughly. This meant that during the DipAcc year which already has a very full programme with significant time constraints, 5G also had third year concepts which had not yet been fully understood and which needed to be revised and understood.

For 5I, the difficulties with language continued with Accounting being a knowledge code. 5I struggled with English to a significant degree, and she found understanding the theory very difficult. She spent a significant amount of time moving from working through examples, back to the theory, back to examples and then back to theory.

> *I think I've got a very backward way of learning, I'm not your typical teach me theory first, and then give me an example and then I'll follow through. The whole period you're teaching your theory, I'm lost, I don't even know what you're doing. So I'm one of those visual learners where ok, this is what you are doing, there's an example, this is what we are doing on the example.*

In her third year she would 'go into a lecture, for 45 minutes you're listening to a person saying this and this and this … [but] I could only pick up at the end when I have my tuts … [and] past exam papers, oh ok, this is what I'm doing … this is what they were talking about'.

It seems here that the stronger semantic density and weaker semantic gravity of the theory was a hurdle for 5I. In a semantic wave there is a natural flow from theory to practical example back to theory, or from abstract to example and back to abstract again. For 5I this was to a large extent working in reverse and she would understand or perhaps memorise the procedure in an example, which opened a window to a portion of the theory, although she may not initially have understood the reasons behind this. The next example allowed her to understand more theory. Instead of theory informing practice, for 5I practice was teaching her the theory. Given the complexity of

aspects of the accounting subjects, this could also be a misunderstood and vague theory, as each example would only demonstrate certain aspects of the theory.

In 5I's case there seems to have been more of a semantic tick as depicted in Figure 17. In working through an example, 5I was able to access a little theory, the next example exposed a little more theory. From her comments the theory seemed never to be fully understood, she was always just understanding another small aspect of the theory.

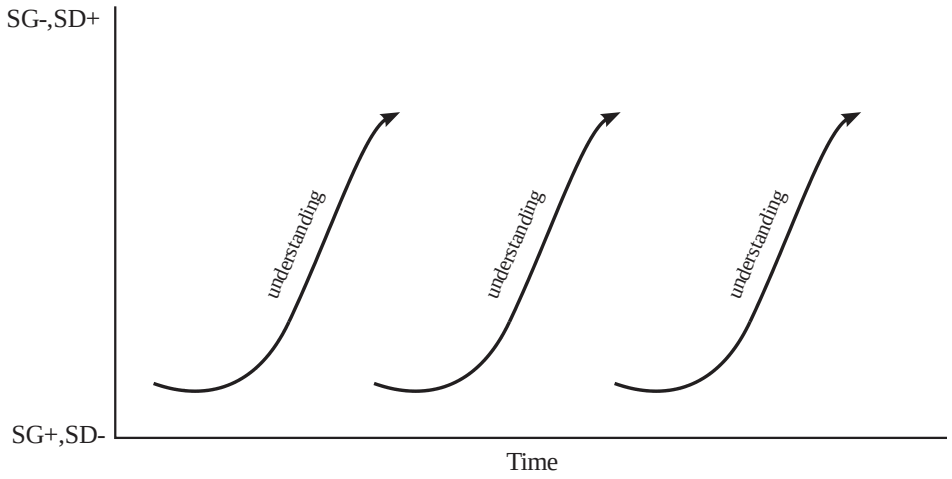


Figure 17 Semantic Tick (adapted from Maton, 2013 semantic wave)

From this 5I seems to be struggling with both the language being used and with the density of the concepts. Pre-reading, and working through some examples prior to lectures, would be advantageous in a situation like this. Having read through the theory prior to the lecture, the student would have some sense of the words, the concepts and the examples to be covered, before the lecturer started working through it. It is also important for the student not to get too far behind. Not keeping up with new technical terms would mean that the academic hurdle to be overcome would eventually become unmanageable. Using examples to understand theory was not a successful method for 5I and she was not successful in her first attempt at DipAcc.

A FG4 participant understood the importance of presenting abstract concepts in a more accessible form and therefore ensuring that students understood what was being discussed right from the beginning.

> *It comes down to deconstructing technical issue, or the scenario. So I can head off into financial instruments and start talking about derivatives and maize futures and who knows what we're talking about? Let's break it down, let's go and talk about that particular market, let's talk about simply you having an option to buy my motor car, let's put it in those terms and then start building, reconstructing it and say ok, now you get an idea of the market we're in, that's critical.*

In deconstructing and reconstructing, what this lecturer is referring to is the semantic wave. Having introduced the abstract concept, this would be unpacked (deconstructed) and explained in

detail. He then used an example which was understandable and accessible to all students in his class, and using this example, would then 'reconstruct' the scenario, repack it back into theory. This ensures firstly that the lecturer holds his students' attention in the lecture and that they do not face cognitive overload and disconnect, and secondly students continue understanding during the examples and the explanations in using a known context. This is also an example of using an introjected Autonomy code; using a context or example from outside accounting (buying a car) to explain the principles of accounting.

4B commented:

> *There were subjects where … you'd be in a lecture and then after that lecture I would [think] I don't even understand what has happened. So you need to go back and … re-work. After I got into that routine … [of] preparing beforehand so I can understand what's going on. That's when … you develop a structure for yourself ... I need to go to lectures, I need to benefit from my lecture.*

Preparation prior to a lecturer or a tutorial is a critical part of the process for all students, but even more important for students with an additional hurdle of learning in a second language, and who may struggle with the language being used in the textbook and in the lecture. Entering a lecture being more familiar with the words and the principles being taught, will permit the student to focus more on understanding the lecture topic being taught.

Metacognition is meaningful learning, or 'learning to learn' (Katona, 1940, p. 260). One of the aspects of acquiring metacognition, the regulation of cognition, includes evaluating the success of the learning strategies, and if these had not been successful, to adapt these strategies to something more useful. This was something 4B did. She realised that she was not understanding lectures and she made a timeous decision to change her practices and to pre-read for lectures. She needed to benefit from her lecture and the way to do this was to pre-read.

In 4B's continuation of this explanation the lack of understanding takes a slightly different shape 'you might think that I understand, this is how you calculate it, but the minute you sit down with yourself that's when you realise you know what actually no, I don't get it. So it's best for you to practise, test yourself that you know instead of lying to yourself: oh I know, I know.'

What 4B seems to be describing here is a problem experienced by accounting students and very likely students in other subjects with a hierarchical knowledge structure. Having watched the lecturer complete an example, students think they understand the topic and will be able to complete further examples on their own (Myers, 2016). It is only when a student is able to complete the same example on their own, with understanding, that they will have acquired the

necessary understanding of that topic. This has to do with having acquired both recognition rules (knowing which figures are required for the example) and realisation rules (knowing how to put the figures together in the legitimate format required) (Bernstein, 2000). Putting in extra time by pre-reading before lectures to acquire the academic discourse and practising examples after lectures, facilitated the gaining of understanding – and the recognition and realisation rules - required for 4B.

In these comments 4B demonstrates her individual agency and reflexivity. She took the time to reflect on her learning processes, and to understand that simply going to lectures, not understanding the work and not changing her practices was not benefitting her. She realised that she would continue to struggle with the subject unless she committed additional time preparing for the lecture beforehand, and working through the lecture again afterwards, to be able to benefit from the lecture, and this was a practice she was prepared to adopt. This would help drive her chosen project of becoming a CA. In speaking about what she needed to do to be successful, 4B is also referring to her personal identity as a student pursuing this project. This is an example of her regulating her 'relations with reality' (Archer, 2004, p. 257).

While it would be easy to say this is the way all students should approach lectures, it needs to be borne in mind that 5D's comments that English second language (ESL) speakers need to first understand the English being used before they would be able to understand what is being taught.

4B's journey to Rhodes was slightly different, she had attended an under-resourced (Q1) primary school, but her teachers and principal had recognised her potential and had put her name forward for a fully-funded private secondary school where she struggled initially.

> *When I got there I was really, really shy, but then as you push yourself, you get out of your comfort zone, you realise … I can actually do this. When I got here I realised that I can actually do more. That's when I decided I want to change. I don't want to be that person any more. I want people to take me seriously, so I started coming out of my shell and I started tutoring and that also helped me to be comfortable in my own skin.*

From this it is clear that through inner conversations 4B decided to take greater control over her life and to make decisions about who she wanted to be, what her *modus vivendi* would be. Her comment about coming out of her shell and being comfortable in her own skin are very interesting. She had developed a shell to protect her from the constraints she faced in life, both structural and cultural. When she felt she no longer needed to have this protection and that it was hindering her growth, she decided to walk away from it. This again shows how she affirmed her personal identity, the way she chose to live her life, in pursuing her goal of becoming a CA.

Earlier in her interview, 4B had referred to a move to a school where she became accustomed to 'living with different people … to learn how to accommodate everyone … to learn how to make friends … to learn how to trust other people as well', where she became a corporate agent who could rely on collective agency. It was within this space that there was a morphogenesis from primary agency to corporate agency. Within this changing of how she saw herself, 4B moved into tutoring and therefore became a social agent. This was a reflexively contemplated process of triple morphogenesis.

With her high school being an IEB[53] registered school, 4B felt that 'the transition from high school to university wasn't that big'. In addition while at university she had an adult mentor who she could go to 'every time I'd run into problems' especially when she had problems which 'I knew my parents wouldn't understand, she was there for that'. Not only was 4B the first person in her home to go to university, she was the first person in her community. While she had additional support some students may not have had access to, it was still up to 4B to contemplate her situation and use her agency to take advantage of this support.

In his third year 4H found 'when it came to do the final exam … I saw I'm lacking there and lacking there'. He was not successful in this exam period and needed to repeat his third year. He continued 'then when I was doing it again I [thought] I want to get to DipAcc … I knew the work but I didn't know how to apply it.' This is another example of a student having recognition rules, but not having acquired realisation rules. 'So when I was doing [third year] the second time I was actually learning how to apply it [and I realised] this is how I am supposed to actually do this, this is what [my lecturer] actually meant.' 4H had waited until the final exams before realising that the way of being which he had been pursuing had not been successful and that there were sections he did not understand; although he did eventually reach a point where he recognised this. In a hierarchical knowledge structure, what is important is knowing the theory and being able to apply it using the correct procedures. 4H seemed to understand some of the theory, but did not know the procedures and processes required.

In this 4H also expresses one of his 'constellation of concerns' that of getting into DipAcc. He knew what the requirements were to meet this goal and while he understood what he needed to do, given the practical aspect of accounting, he also knew how to apply this knowledge. His practices were starting to align with those required to be successful in his project of obtaining the DipAcc qualification.

[53] An IEB school is a (generally private) school which writes exams run by the Independent Examinations Board.

This completes the introductory section to the enablements and constraints experienced by students in the discipline of Accounting, and some of the challenges faced in ensuring that the content knowledge is conveyed to and accessed by students in a pedagogically appropriate manner. In this section I have looked at what is required when studying a discipline with a hierarchical knowledge structure, and how some students had managed this, but others had not. Some students realised early in the semester that they were not learning appropriately, and were able to adapt their learning, while for others this realisation took place too late. There were also discussions around how the density of terms inhibited students' understanding of these, with this problem being compounded for ESL students.

The next section looks at student participants' experiences of the teaching and learning opportunities and activities which took place in the department. While the payment of university fees is not an individual choice, and being able to attend a lecture in your home language is currently not an option for ESL students, choosing to attend a lecture, to participate in a tutorial or to consult with an academic are all agential decisions which students make. Participants would therefore be very aware of having made that choice and consequently whether this was an effective use of their time.

From a Critical Realist perspective, students' experiences of the TLAs at the level of the empirical emerge from their engagement with teaching and learning events, be they tutorials, lecturers, extra lessons at the level of the actual, which will emerge from the structures at the level of the real. From a Social Realist perspective, the roles, the planned TLAs all exist within and emerge from the structural domain, while the actual knowledge in the discipline as well as individuals' beliefs about this knowledge as well as about teaching and about students in general, represent the cultural domain. It is from the emergent powers within the domain of agency that students (and lecturers) are able to make decisions about how to act or react, whether this is to overcome, to avoid, to accept or to change what they encounter at a social or cultural level.

6.4 Teaching and Learning Activities and Assessment

From a pedagogic perspective, the TLAs which are planned for a course are there to provide signposts for students, to guide them towards what they are expected to be able to achieve by the end of the course. The course content which is introduced during lectures should be reinforced and elaborated through tutorials. Gaining the required understanding would be tested in assignments or work undertaken before and during tutorials. Formative assessments should provide an indication of what students do – and do not – understand, and these topics could be

assessed again in the final summative exam. This is the constructive alignment of curriculum, teaching and assessment, which is essential in good teaching practices (Biggs and Tang, 2011).

A course outline which is provided to students at the beginning of the course, should indicate what students are expected to be able to achieve by the final exam. This course outline should contain not only information about the course content, but also what the final marks for the course will consist of and what the weighting of the tests will be. This will flag to students what their lecturers see as being important in the course and where they need to focus their attention.

There should be alignment between the content and the outcomes detailed in the course outline; the teaching practices which encourage students to engage with the material through lectures as well as through what is reinforced during tutorials, assignments and other formative assessment processes; and finally what is tested during the final exam processes. For assessment to be fair and valid, there should not be a particular focus during lectures and tutorials and a significantly different focus in the final assessment. Students must be able to apply the principles which they have learnt in changing scenarios, and they should be given every opportunity to demonstrate what they have learnt when producing the information, in the legitimate format required.

Haggis (2006) suggests five areas which could be problematic in higher education. In this she moves away from the deficit discourse while recognising the increasing diversity in higher education amidst the concerns of 'dumbing-down' standards. This may therefore be a useful starting point in addressing some of the problems being experienced. She suggests that these problems may be partially attributed to the 'cultural values and assumptions which underpin different aspects of pedagogy and assessment' (Haggis, 2006, p. 533). These problems are the:

> *(1) lack of discussion and exploration of the personal and institutional processes involved in study and assessment;*
>
> *(2) lack of acceptance of a wide range of different motives and types of engagement;*
>
> *(3) lack of explicit discussion of key assumptions and principles of the discipline;*
>
> *(4) opaque and alienating use of language; and*
>
> *(5) student ignorance of the more complex aspect of process through which disciplinary aims may be realised (Haggis, 2006, p. 533).*

Point 1 refers to the discipline-specific pedagogic knowledge which is useful to teachers, but particularly to teachers in a discipline with a hierarchical knowledge structure. Point 2 includes the students' identities and speaks to their individual ranking of the orders of reality. Point 3

relates to epistemic access within the discipline. Point 4 has already been discussed, and as far as I am aware, point 5 was only raised once during the interviews for this study.

Part of what students depend on to flag the level of the required course outcomes, would be past test and exam papers. This is why having a change in lecturer (the internal examiner) can be disruptive for students. How tests will now be constructed may be unfamiliar, which means it is even more important that lecturers are quite clear about what will be tested in exams and how this will be assessed, and that their formative assessments provide a structure similar to summative assessments. This makes assessments fair and valid, and allows students to truly demonstrate what they have learnt, or what they are capable of doing, in the course.

In this chapter I will also draw on Bruner's concepts of spiralling and scaffolding (1960). Spiralling is where a concept is taught and becomes increasingly complex on each following engagement, while scaffolding is where a student learns a concept with the teacher's assistance. This support is gradually removed and the student is able to manage the task alone. In effective teaching both of these techniques are likely to be used.

Earlier research (Myers, 2016) has explained how the hierarchical knowledge structure of a discipline like Accounting requires an individual to work through the following process:

1. Understand the theory and
2. Acquire mastery over the procedures of investigation, which will happen having practised many, varied examples until the theory is fully understood (Bernstein, 1999).

In this process students would develop recognition rules, which means they would know which aspects of the scenario would be relevant for the question, as well as realisation rules, which would permit students to construct the legitimate text required (Bernstein, 2000).

3. In so doing, the student would have developed a trained gaze (Maton, 2010).

The balance between how much theory is required before introducing examples to demonstrate the theory, also needs to be carefully considered when planning lectures. This to ensure that there is a pedagogically useful balance between the introduction of theory and the engagement with practical examples of increasing complexity which will implement the learnt theory.

As much as students need to be working towards developing a trained gaze and mastery over a particular concept or principle, it is important that they are aware of where this fits into the 'whole' picture in terms of accounting. This refers to an aspect of the student acquiring metacognition. Katona's theory on metacognition (1940), consists of two main areas, the knowledge of cognition and the regulation of cognition (Schleifer and Dull, 2009; Schraw, 1998;

Sternberg, 1998). The regulation of cognition is done through planning, monitoring and evaluating the acquisition of cognition (Jacobs and Paris, 1987; Myers, 2018; Schraw, 1998).

Knowledge of cognition covers declarative and procedural knowledge as well as conditional knowledge (Jacobs and Paris, 1987). Declarative knowledge refers to an awareness of oneself as a learner as well as the knowledge within a particular terrain (propositional knowledge). This is 'knowing that'; while procedural knowledge is the 'knowing how', the strategies which are successful in a given discipline (Jacobs and Paris, 1987; Myers, 2018; Schraw, 1998; Sternberg, 1998). Conditional knowledge refers to the individual's knowledge of their abilities and when to draw on certain strategies and why (Jacobs and Paris, 1987). This is 'knowing why and when'.

Gaining mastery over the procedures of investigation, students would have used propositional knowledge (knowing that) and applied procedural knowledge (knowing how) to acquire a trained gaze.

Also of benefit to this chapter will be Chickering and Gamson's principles of good practice in education (1987, p. 2).

1. *Encourages contact between students and faculty.*
2. *Develops reciprocity and cooperation among students.*
3. *Encourages active learning.*
4. *Gives prompt feedback.*
5. *Emphasizes time on task.*
6. *Communicates high expectations.*
7. *Respects diverse talents and ways of learning.*

This provides a background to the formal TLAs planned by the department. This section looks firstly at comments made by students regarding lectures, tutorials and assignments and then moves on to comments made about assessments, both formative and summative. Conversations in many student and academic interviews moved from lectures to tutorials, to assessment and back to tutorials, and I have not tried to separate these completely as individual quotations may have lost meaning in so doing. I have therefore placed these quotations in the section where the topic seemed most relevant.

After looking at the formal TLAs planned by the department, I next discuss the informal TLAs which take place like consultations and ad hoc interventions which were introduced. Before reaching the stage of writing tests or exams, students should have had many opportunities to practice working through examples - which are variously called assignments, hand-ins, pre-tuts, and are sometimes even called tuts. This work could be done on their own or in collaboration with others; what is important is that the exercises are done with understanding.

6.4.1 Lectures, tutorials and assignments

a. Lectures

Within the department, lectures have in the recent past been run in large, relatively well-resourced venues. Depending on the class size, there could be between around 85 (fourth year) and 250 students (first[54], second and third years) in a venue with a lecturer at the front using either a 'chalk and talk' teaching method, or a combination of 'chalk and talk' and power point presentations, to help students understand the concepts being taught[55].

3A found lectures very useful, but felt they were not fully utilised by all students.

> *Lectures: such an obvious thing that I don't think [it] is taken advantage of to the extent that it should be. Last year I did not miss a single lecture for a single subject and that was my commitment. Because it halves my learning time and it halves the difficulty of my learning because someone is explaining it to me who's already learned it.*

3A did not need additional mechanisms to help her understand the language being used and the concepts being taught. What she heard during lectures she understood and she was able to retain and apply with minimal additional interventions.

3B found individuals in her class very competitive. She had been prepared to ask questions during lectures in her first year, now that she was in third year she approached her lecturer with questions after the lecture ended. This was because 'once I overheard a group of students sitting behind me when one student was asking a question and they were like agh, that's such a dumb question, like how could you ask such an easy thing. So [I felt] maybe they will also think I'm dumb if I ask such a question.' Here 3B encountered a socio-cultural constraint which inhibited her from asking questions during lectures. Instead of leaving the questions unasked, she drew on her agency to find a way to work around the constraint and met the lecturer afterwards.

What was important for 3E was the realisation that she needed to pre-read to ensure that she did not get lost and that she could keep up with the workload.

> *Third year's a lot of work and you realise that if you don't read the work before the lecture then you get to the lecture and [you get] … into a panic, aaaah! And then you have to go back, whereas if you had done the work before, you get into the lecture, you already know what you struggling with, you already know any questions you have, so when the lecturer gets there, he or she's just driving the nail in with the hammer.*

[54] First year lectures are repeated, so this would be around 250 students at one time.
[55] This deduction is made based on based on departmental meetings and tea-room conversations.

Spending the time pre-reading provided 3E with a basic understanding of the terminology and the concepts being taught. This meant that the lectures proceeded at a pace which felt manageable to her and the content became understandable. While there was a frustration that the lecturer did not 'just stand there and teach us everything', this was countered by an understanding that skills being learnt during third year, were essential in fourth year. 'Looking at how that the fourth year programme is structured, you really have to be independent, so having to learn that skill in third year, helps a lot'.

She referred to the first year lecturers who were very nurturing, with the one lecturer being 'so happy … and you like also get in the mood of things … [and the other asking] guys, are you understanding this? My new students, are you getting [this]?' She compared this to students' experiences in other faculties on campus where they said 'actually our lecturer comes in and he bashes the table, and he would be like oh shut up, and shouts at us'. This meant that students were provided with the space to become part of the community of practice and to start developing the academic literacies required, 'it's not a thing like ah now you [are] an adult, fend for yourself'. From these comments it feels like 3E was still developing her agency during the first year, not quite ready to be independent and still needing to have her lecturers be supportive and nurturing. This is something which is to be expected during the first year of university, where students are needing to move from the practices more suitable for success at school to the greater independence required at university. From this more independent basis, with greater agency, 3E would feel more confident asking questions, consulting and able to benefit from the opportunities the department offers.

Participant 3F acknowledged the effort shown by the Department of Accounting as it 'has ways trying to accommodate everyone. For instance in first year if you didn't do Accounting then you can go through the basic stuff.' He was also aware of the significant change in workload in third year. Having done Accountancy at school, 3F thought he could use the assessment approach used during his first and second year in his third year, but 'I passed my first test and I failed my second test, I dismally failed my June exam.' He felt that he would be able to easily pick up what he had missed after the June exams, 'and that's when work gets too much, the workload is way, way too extensive'. He tried to decide where to start learning what he had missed out on, 'but the problem is how am I supposed to pick myself up?' Here 3F reveals how he was not practising regulation of cognition. There was no evidence of planning, certainly very little evidence of monitoring his progress and no evidence of evaluating and therefore changing the strategies he was using.

> *Accounting 3 is just too much for someone who sees it for the first time. It's just demanding. It needs you to [use] it every day to study, I can say not every day, but*

> *maybe four days a week, to at least have checked it … because many things are covered in a week, so if you don't do anything that week then the second week the work build[s] on the previous week then it's going to be when tests come you have to study everything, remember you were not studying and now you have to study everything. You're no longer studying now, you're cramming and it wouldn't work. So in that sense it was very, very challenging, it was very challenging.*

What was challenging for 3F was trying to study a third year subject using strategies which were not useful for success in the discipline. Here he was also demonstrating little knowledge of cognition. That is little awareness of his capabilities as a learner and the strategies which would be successful in the discipline. This is something which may have been resolved earlier in his academic career through a proper induction into the community of practice where he would have discovered the practises and ways of being which were suitable for success in the discipline. This would have started with the required time on task, which, even in his repeated third year, 3F is still under-estimating.

A third year Accounting student who is passing well, is likely to have to work virtually every day to maintain good marks. Someone who is repeating the year and has just failed an entire term would need to spend that time keeping up with the new work, but would still also have to go back to previous work to address all short-comings. By now 3F should be aware of what is required for academic success, but he seems to be oblivious to this. His marks have indicated the extra work he needs to do; however, there is no awareness of his project slipping away from him. From his interview it seems that 3F's ultimate concern was to 'go to 'varsity'', there was no sharing of any concern beyond that. As he was in his third year of being at 'varsity', it is possible that he had not yet reformulated his constellation of concerns and therefore did not have another project to reach this new goal. Doing more of the same in a repeat year was not a useful strategy for 3F.

His constellation of concerns seem not yet to have been established to a sufficient degree to permit a suitable project to emerge, which would drive these daily practices. In his interview he seemed to vacillate between prioritising his socialising and prioritising his studying, with socialising being the easier option, meaning that his goal of studying is currently not privileged in his ranking of the orders of reality. Conversely, he also seemed to isolate himself at times although he said 'when I'm alone I am working, obvious I am working' although there was no evidence or discussion about the form that this 'working' took. This isolation seemed to occur as a result of 'an environment of me not speaking very well in English it also like contributed, because I was like every time alone'. There was therefore a tension between socialising with his friends where he did not need to speak English, and isolating himself in environments where English was required, all the while believing that he was working effectively.

It seems that given 3F's impoverished and troubled up-bringing he had experienced enough of life outside of his village to be able to develop a personal identity which would generally be seen during young adulthood. It seems that being at university, living this life, is his current ultimate concern, and is he unable to contemplate with any permanence, anything beyond this moment where he is at university, as he had wanted, and has friends to socialise with. He seems not to have thoroughly contemplated where he sees himself after university, and started implementing the practices that will assist him in driving that project. Within the orders of reality it seems that within the social order, 3F has ranked the socio-cultural system with its discursive relations higher than the cultural system with its propositional knowledge; certainly higher than it should be for him to achieve academic success. And yet within this is a contradiction, 3F also isolates himself seemingly when under pressure. While his comment was that he was working when alone, it seems that the level of application required for success was not being achieved.

b. Integration of four accounting subjects

The large third year workload surprised 3D who had done her research on what to expect at university during her Grade 10 or 11 year. She had not anticipated that there would be four subjects within the accounting degree. 'So the workload is what hit me the most. Everywhere, I just work from this subject, this subject … because the subjects are somewhat related, it's easier when you're reading tax and you like yeh, there is this and then you recall back to Accounting.' Recognising the links between the accounting subjects indicates that 3D was acquiring metacognition, which will be useful as she progresses through the department.

The problem of subjects being taught and learnt in silos was referred to in FG3.

> *Perhaps we need to recognise that if we have a problem with silo-isation - if I can invent a word - throughout our programme, we've got two courses that we own at second year[56], we need to bite the bullet and break down those silos and set the scene for third year. An integrated assignment perhaps, at second year level? We say if you want the marks you're going to do an integrated assignment.*

This was something mentioned by SC2, who spoke about how students experience difficulties in learning accounting at university, as it is 'very theoretical and people don't often see how the subjects interrelate with each other'. This is a challenge for both lecturers and for students.

Peer participant PC1 spoke about how their department was working on various innovations 'we do have a lot of projects … where students are encouraged to think … in an integrated, meaningful manner, not just focusing on a subject at the time in boxes'. This was to assist

[56] The 'two courses' were the Accounting 2 course and the new Principles of Professional Accounting (POPA) course which was introduced in 2018.

students with ‘multi-disciplinary … interactive groupwork’. These innovations were introduced generally in the form of games and activities, very often with support from partners within the accounting profession and industry to ‘creat[e] context in addition to classroom teaching’.

Viewing this issue of working in silos as opposed to a more integrated approach from the perspective of the LCT Autonomy codes, Maton (2017) suggests that good teachers move around the codes when teaching, but what is important is that they are explicit about the reasons for these trips or tours. He suggests that good teachers use ‘return trips to elaborate, tours to integrate, [always ensuring that they] bring knowledge home’ (Maton, 2017, p. 54).

When lecturing one of the accounting subjects, for instance Financial Accounting, a lecturer does not have to only use Financial Accounting to teach Financial Accounting, that is, remaining in the sovereign code of the discipline. The lecturer could also venture into the projected code – using Financial Accounting to teach something other than accounting – to demonstrate the benefits of investments for example. Or the lecturer could use the introjected code - using something other than accounting, to illustrate aspects of Financial Accounting. Here a lecturer could conversely use investing funds as an example of how fraudulent activities could occur to demonstrate why principles and processes are important in the discipline. It is important to make the links between the subjects clear and to always return to the sovereign code. Using ‘return trips’ and ‘tours’ can make lectures interesting and informative, exposing students to how the discipline relates to other fields and how it is applied in practice, while ensuring that the core concepts are taught.

When debating which of the four subjects was using the students’ available revision time, a FG3 participant observed that they had structured their notional hours around a ‘forty hour working week being reasonable for kids who also need to live a life and enjoy their final years at university’. This is an interestingly discordant comment. 3A, the autonomous student referred to earlier, spoke about working a nineteen hour day, with the hour set aside for lunch and supper and the half an hour for breakfast also being her ‘down-time’. While on the one hand the department valorises the efforts of those putting in nineteen hour days, five days a week and additional time over weekends, the official stance is that students should not work more than forty hours a week.

Within FG1&2 concerns were raised about the teaching methodologies used at fourth year.

> *I was chatting to [students] … in DipAcc, and [the lecturers] don’t use slides. How does that impact on [students]? If undergrad students find slides beneficial, [and] I think they should be beneficial because they’re highlighting what as a lecturer you pick up and you are engaging with, isn’t that absence … at postgrad … a contributing factor, to their [poor] performance?*

Another participant agreed with this 'I think slides are important because they deliver the [work] in a different manner, and the way it's summarised is different to the textbook and it's really helping the students to get a second way of [viewing] this information with different examples.' The first commentator responded 'whether or not we as academics are comfortable [with] it. If it benefits the student I think it's challenging us to re-think what we're doing. And we should always be mindful that if it helps the students … if it works for the students, [we need to do it as] it should not be about us unfortunately … we are here to serve the students.'

These comments are an indication of the FG1&2 participants' insight into students' varying needs when accessing information as well as a concern about the perceived lack of awareness and reflexivity amongst the fourth year academics. In discussing the use of slides, what these participants were referring to is providing a more active learning environment, potentially more active that working from a textbook, and recognising diverse talents and ways of learning. These are two of Chickering and Gamson's (1987) seven principles of good teaching practice.

A participant in FG1&2 felt that tutors were not always doing what they were appointed to do 'tutors must mark and provide feedback, proper feedback, to the students, that is the only way students are going to learn, because if a tutor just tick[s], then the students are going to [think] if our tutors aren't even going to mark in detail, what's the point of submitting. So there's more learning there if the tutor is going to go into detail and provide feedback.'

Providing students with formative feedback on assignments is a critical part of the tutorial cycle and, will permit students to improve on future submissions. Tutors need to be aware of this. Solutions are also provided and if necessary students can also self-assess or participate in peer-assessment, to gauge their level of understanding. Conversely, tutors feel frustrated when, having provided in-depth feedback, students do not collect their assignments and therefore do not benefit from the feedback provided, demonstrating a lack of awareness of the benefit of evaluating their progress.

This was something addressed in a FG1&2 discussion around lost learning opportunities. 'The vast majority of our students don't go back to the previous assessments and see where they've gone wrong; they simply hope what they've done wrong is not going to come up in the next assessment. They deny themselves the opportunity to learn from previous assessments [and] the unfortunate reality is they're going to carry forward that same mistake.'

c. Tutorials

Historically, undergraduate tutorials within the department have been conducted with a class of up to 25 students with one tutor who is one or two academic years above the students. Apart from tutorials providing the benefit of an additional space for students to implement what was taught in lectures and to practise these procedures, earlier research by Myers (2014) showed that small class tutorials presented by peers, are a space where the 'framing', or control by the lecturer or tutor, is weaker than that found in the average lecture environment. This allows students the space to ask questions which they would be less likely to do in a large class lecture theatre.

The small class tutorial system changed at Accounting 1 level a couple of years ago. There was a move to team-tutoring with two tutorial groups being merged and a larger group of approximately 40 students being tutored by two tutors. This change was introduced to smooth over difficulties which were encountered with tutoring styles, different confidence levels as well as personality conflicts which seemed to perpetually arise at first year level. It also provided tutors with a tutor-buddy to help explain more complex scenarios. Due to problems experienced with tutors in a third year subject, whole class tutorials are now held in one subject, and these are delivered by the lecturer with a couple of tutors assisting in the venue.

Both of these changes, although more so at the third year level, would have meant students not experiencing the same benefits derived from having a small class tutorial presented by someone with whom students could relate more easily. This change in the strength of the framing in tutorial classes benefits students differently, depending on their confidence in communicating in a large class scenario.

Where relevant, whole class tutorials are conducted at fourth year level, with the relevant lecturer presenting the tutorial. With around 85 students in a class, these are smaller than the undergraduate teaching classes, but it does mean that the opportunity to ask questions in a smaller, informal space with weaker framing, is lost. This shift in pedagogic strategy could therefore have an unintended negative impact on students.

Many participants spoke about the value of tutorials which were offered by the department. 5D said in the undergraduate years 'tutorials helped, they were my saving grace … the fact that the class is little so you can engage … because the lectures were intimidating because there were so many people … but tutorials helped me just to go through, to comprehend the section'. She felt that 'going through the tutorials with … a tutor is different because … you feel like you can relate

[to] them more easily … they're a bit fresh[57] so they know … where you're going to fall short and they help you before [that happens]'.

This comment supports earlier research showing how in the smaller tutorial spaces there is less hierarchical control and tutors are seen as being closer to the students in age, and therefore more approachable. In this environment students feel more comfortable when asking questions and participating in the discussions. This research shows that there is the additional benefit that, with most of the tutors being ESL speakers themselves, and given the language difficulties experienced by so many of these students, topics are likely to be explained using simpler terms where code-switching can also take place.

Participant 5E spoke about the significant time pressures under which students had to function, given the sheer volume of work which needed to be covered and the number of exercises provided by some fourth year subjects. 'You can't sit doing a tut for two hours, you're wasting time … you do the work, you mark it, you move on to the next thing … you're doing tax, now you must move on to accounting … and balancing all four at once is an incredible task … that is the hardest thing, because for me personally you want to get a thing to balance, you want it to add up'. This comment by 5E refers to the practice of wanting an example to be complete and 'perfect' (balancing) before moving on to the next example. In a work environment an individual would have to make sure that the figures balance before being able to put the work aside. This is therefore a difficult aspect of being a student, needing to suppress something that will be a valued aspect of a *modus vivendi* in the workplace, but within both environments there is always a need to work within given time-constraints. This is a reference to one aspect of declarative knowledge, an awareness of one's capabilities as a learner, how much work can be covered during a planned session, and an awareness of the volume of work which needs to be covered.

In referring to tutorials at fourth year level, 5E continued saying 'sometimes I don't think [tutorials] are necessary because it takes away from the time you're supposed to be engaging with the work. So to lose three afternoons in a week is a lot of time at fourth year level, especially if … you didn't have time to do the work in the first place.'

Doing tutorial exercises was both optional from a departmental perspective, although essential for success, for fourth year students. This meant that students had to compromise by doing exercises which they felt were absolutely essential, but omitting others which they felt were less essential, simply because of time constraints. Here 5E is demonstrating her reflexivity in selecting the

[57] The work is 'fresh' for the tutors as they are likely to only have covered that work the previous year.

tutorial exercises which would assist her in achieving academic success, given the time constraints under which she was functioning. She was also showing evidence of monitoring her progress through the course, an aspect of regulation of cognition.

Given the extremely heavy workload in this qualification, especially at the postgraduate level, most students find they need to alter their ranking of the orders of reality to ensure that propositional culture is prioritised, most often at the cost of the discursive relations, both of which exist in the social order. Participants often spoke about having to make strategic decisions regarding the prioritising of their studies (particularly over social interactions) in the fourth year, but also to a certain degree in their third academic year. For some students this was a hard choice to make, while others, like 3F, were not able to make this shift.

Both participants 5F and 5G felt that attending tutorials was an enablement, 'tutorials helped, even though most of the time we don't want to be there, especially first year and second year' and 'the Accounting Department was very, very thorough with their tuts which was very helpful'. The first comment is interesting as it reveals how in the first two years there is resistance to attending tutorials, but having reached the fourth (postgraduate) year and being able to look back, they understood the benefit of these learning opportunities.

This was supported by 4A who said tutorials were 'very, very helpful if you have a tutor that knows what they're doing, or [a] tutor that comes to a tut prepared and … you come to the tut having attempted a tut so that you know you have specific questions that you want to be addressed.' Here 4A is quite specific, for a tutorial to be successful it is dependent on both the tutor and the student being prepared. As with pre-reading for a lecture, going through the tutorial work beforehand means better utilisation of the tutorial space. A student can interrogate what they do not know, instead of spending time trying to gain an understanding of the work. Reflecting on his own experience of tutoring, 4A continued 'if, as a tutor, you [are examining] important principles the [tutorial] session will be more effective. I know the 2 hours feels long … but when [you] actually have to explain something, it is really nothing.'

He then moved on to talk about lecture examples generally only introducing and explaining one principle at a time, while in a tutorial example, questions can be more integrated. Tutorials 'expose you [to] how an exam question might be structured and how you have to approach an exam question, because the examples that you do in class just focus on specific principles … yes it does help you understand the basic principle, but it doesn't help you with the application thereof on a broader concept'. This increasing complexity of questions being asked is an example of Bruner's spiralling. In recognising why lecture examples are less complicated and become

more complex in tutorials and assignments, 4A appears to demonstrate conditional knowledge. An awareness of why it is important to incrementally increase the complexity of an example.

For participant 3B having two tutors in the tutorial groups was a problem as 'sometimes you find that the tutors are bullying each other, like who's going to do this, who's going to do that, and then you as a student sitting: what is going on?' Asked how she responded to the bullying she saw, she said 'I sort of kept to myself, because when you're in first year you see your tutors as your seniors, you don't really want to approach them and say no don't do this. So I just, I just kept quiet about it; I didn't say anything to anyone. I was also not sure if I could come to the lecturer and complain about it, so I just kept to myself.' In this situation the combative nature of the relationship between the tutors was stressful for 3B, but she chose not to act or react, as she felt she did not have sufficient agency in that situation.

Also in the top trecile of her year, 3B preferred smaller tutorial groups, 'I noticed that I participated more in smaller tuts than I did in the bigger groups.' To build up her confidence around others she applied to be a tutor.

> *I usually get nervous when I'm around a lot of people or when I have to stand in front of people and talk; so [I thought] I can't be like this forever, let me try something that forces me to talk to a crowd of people. That's why I got into tutoring and surprisingly … I looked forward to tutoring more than I looked forward to my own tuts.*

Having come through first year feeling that she did not have agency, 3B made a contemplated decision to work on a perceived shortcoming of hers, and turn this into a skill. In this she demonstrates her inner conversations, which led to the reflexivity in applying to be a tutor. In this 3B was showing her agency, and revealing how her personal identity was taking shape. In being a tutor, and leading a group of students, she was becoming a social actor. She felt she benefitted from being a tutor as when tutoring:

> *Someone else is frustrated: why am I not getting this? Being able to explain it to them in a way that is simpler than how the lecturer would explain it. To give someone hope, because you share stories, well I did bad[ly] in my first test and you can do better, you just need to practise. That makes me happy, that I can help someone else.*

Here 3B is referring to relationality and the relational good which emerges from building a relationship with her students, with the collective outcome being the academic success and social integration of these students. Sharing personal experiences would not be an expected part of the duties of a tutor; the formal duties would be to explain the tutorial examples which have been set for the week. In sharing her experiences, and in making herself vulnerable in this process, 3B is creating a space where her students can accept their own vulnerability in what is at times a challenging academic space.

3B felt that ‘as much as we as students hate tutorials, I feel like they do benefit you, especially if you actually do them [beforehand] and go to a tut prepared, and listen to what the tutor has to say.’ 3B repeats the comment that tutorial work is especially beneficial if the work is done beforehand, so the work is not seen for the first time at the tutorial. She was prepared to take the time to do this, to obtain the full benefit of the tutorial environment. Here 3B takes full advantage of the learning opportunities available to her and in so doing is exhibiting knowledge of cognition and certain aspects of regulation of cognition.

3D had expected to have to find herself a personal tutor for accounting once on campus, only ‘to get here and [find] there’s tutorials and tutors’. In contemplating needing assistance she was exhibiting her reflexivity, her personal agency, as a result of an inner conversation. The anticipated constraint of struggling with the discipline and needing to look for outside assistance, became an enablement in the form of a well-run tutorial system.

Participant 3E did not see the larger class tutorial being a problem; she saw rather the advantages: ‘the two-tutor system helps because we had a huge class and that way you can get individual attention.’ In this instance what others regarded as a constraint, 3E saw as an enablement. In spite of the large class size, she was able to access additional teaching resources within the tutorial group.

When comparing Rhodes to another institution, 3F observed that:

> *Tuts [are] not compulsory for them, you can stay like as long as you want, and it’s fine you won’t lose any DP[58], but here at Rhodes it’s compulsory. It does help because it gives you direction of how the [subject] is going be, but then if it was not compulsory, why am I going there? I will stay in my room. So that system is working … and if you’re using it [to] your advantage, it is going to help a lot.*

Earlier I questioned whether 3F was working when he said it was ‘obvious’ that when in his room, he was working. Here he confirms this concern. He remained in the tutorials as he was obliged to do so, while the alternative would have been staying in his room, but seemingly here he would not be working.

At one level this is an example of a constraint being turned into an advantage. Some students found compulsory tutorials restrictive. 3F felt that it gave him the external motivation to work when he may otherwise not have done this, and in this he was exhibiting limited agency. 3F was in the third trecile in group 3; here he is similar to 5F and 5G who were also in the third trecile

[58] A DP requirement refers to a student having a Duly Performed certificate which permits them to write the exam. Not meeting the course requirements, could mean ‘losing a DP’ and not be permitted to write the exam.

and who showed less agency when it came to attending the beneficial learning spaces of tutorials. At another level it is again a repeat of 3F's practice of isolating himself in his room when not socialising or when not required to be outside of this space. As 3F had needed to repeat earlier academic years, in this he was similar to a participant in Case's (2013) study, who similarly isolated himself from his peers in his repeat years.

Some participants found the tutorial spaces were not always useful. Being in the top trecile in her year, 3A became frustrated being in a tutorial with students who had not prepared.

> *Sometimes we would be in a tutorial and the person next to me has been on their phone the whole tutorial … they don't come to lectures and they'll ask a basic question … then the tutor has to take 10 minutes to explain this concept that was covered in lectures. If you looked at the tuts you would have picked it up … instead of the question that I had because I worked through the tut, then we never get to that because we're doing these basic foundational principles.*

Wanting to extract the greatest potential out of the tutorial space, 3A was focussed on her own goal of performing well in the year and moving a step closer to achieving her project of successfully completing the DipAcc year. Speaking about how she took the initiative and showed agency in asking questions of her tutor 3A said:

> *Even if you don't have the greatest tutor, there's nothing stopping you from preparing the work in advance and going to the tutor with a question and saying: Can you explain to me how we go through this. That's [up to] you. I really tried to make a commitment in doing even the tuts [tutorial exercises] before the time, or at least looking at them so that I know where I won't know what to do, and I can ask for help on that.*

Here 3A shows how being motivated by her ultimate concerns, and the need to complete her project, she uses practices to best utilise the learning spaces made available to her. This shows that she is exhibiting agency and has a clearly defined personal identity. She was also frustrated that the weekly tutorials were compulsory:

> *If you do the tutorial [work] and you're fine with it, you've still got to sit [for] 2 hours in a tut and you not getting anything out of those 2 hours, whereas if I could go to a session with a lecturer and say I have this question, please can you explain this? [Or] we could finish earlier and I would extract more from that space.*

As this interview was conducted at the beginning of the third year, it is possible that 3A could have reached a stage where, like 5F and 5G, she would have looked back and reflected on the benefit of these spaces. I would suggest though that 5F and 5G, needed the additional extrinsic motivation to go into these learning spaces, while 3A would have created the required learning space for herself if she felt she needed it. She is likely to have managed without these additional

learning opportunities, although having access to these facilitated her learning. 3A exhibited a great deal of metacognitive awareness, knowledge of cognition and regulation of cognition.

Participant 3A had a slightly broader view of the full first year programme and felt that some of the work was just 'busywork' when she wanted to be able to work on understanding the concepts.

> *I just felt in first year we have so many subjects, and all of those subjects have submissions due every week, that's one submission every day at least. Even if you are working every day, you are still going to be short of time. I just felt like I was never really consolidating the basic foundation or principle, because I was always just clutching at straws to answer [and] just to get through the work load.*

English was 3A's home language. She had attended quintile 5 schools and the lecturing space was very comfortable for her. She was able to engage in understanding the principles and without having to worry about language problems. 3A knew which practices were likely to result in success in this discipline and was totally focussed on following these. This permitted her to complete her project of passing the DipAcc year.

3A is the autonomous learner, valorised and sought after by the elite university, who enters the university fully equipped for success, whose academic endeavours can be focussed on perfecting her levels of understanding, and in this instance does not have financial or language constraints. She has sufficient confidence in her linguistic ability, as well as confidence in her knowledge, and she knows that the questions she is asking make sense. Asking questions in large lecture and tutorial spaces is therefore not intimidating and does not require significant agency on her part. She is equally able to work on her own without external motivation. This student requires very little intervention or input from her lecturers. She knows what her ultimate concerns are, and she is working to achieve her project, and she knows her practices are congruent with this purpose.

d. Assignments, pre-tutorial work, tutorial work

The purpose of assignments is to encourage students to engage regularly with the work which is being taught, and to assist students in determining whether they understand what has been taught. Whether this is done on their own or within a group is not important. What is important is that they are engaging with the principles and concepts, so that they are familiar with these before they start preparing for tests and exams. In completing these assignments, students would be working towards acquiring mastery over the procedures of instruction, and ultimately to developing a trained gaze.

In some academic years, students are required to submit assignments on a weekly basis as a DP requirement; in other years students may complete an exercise prior to going to a tutorial, in which case it may be called a pre-tut or tut work.

For participant 5F, in first year 'you get so annoyed [having] to hand in these tuts on a Friday morning … but in the long run they helped you … it gave you some sort of work ethic, because you were forced to hand in your tut and someone is going to mark you … [in the DipAcc] year you saw … tuts are actually valuable'.

3C found assignments 'very useful, especially in… first year … at the time you find them so horrible. But it actually forced you to learn the work. If you actually do it properly, you're drilling in concepts over and over again; and that is definitely to your benefit. By the time you see the first tut test or you see the first test for the term, you've already gone through the work in your tutorial and your hand ins, and by the time you see it in the exam, you've probably seen this question three times.'

3E also found assignments useful, 'in first year we had to do the hand ins on a Friday; that helped a lot … if we didn't have those hand ins, I would have been really behind with my work, but [they] actually help you keep up to date. Even if like you're not doing them with all of your effort, but at least you try to figure out what's going on with this thing, and you get to see I'm going to have problems with this; then you know. It doesn't become the thing where you're going to prepare for a test and like: oooh, what was this? Because you did your tutorials beforehand.'

For these participants, completing the weekly assignments at first year level demonstrated the practices and ways of being which were required to be successful in the course. Spending sufficient time on the concepts being introduced; Chickering and Gamson's 'time on task' (1987), and understanding the work incrementally; Bruner's 'spiralling' (1960), established good study routines for these participants for their more senior academic years.

Working on assignments is part of the academic engagement or practice required from students for success in the discipline. This was especially applicable to first year students who were struggling with developing their personal agency and required the external motivation to complete the work. At fourth year level some students expressed concern that with so many examples being provided they were not sure where to focus their attention.

A FG4 participant reflected on moving between 'providing lots of structure to providing less structure, and trying to get that balance right, because students will often say if you only give

them a few tuts: oh no we want lots and lots of tuts so we can practise. You then give them a lot of tuts and you say right, these are the really important ones, focus on this.'

The response from another FG4 participant to this was 'you haven't seen their outrage when you go through 3 of the 50 [tuts you have given them] and the number 48 has a resemblance to a test … that's what they actually want, they want the tuts and they want to be told by the way your exam or your test is going to come from tuts 1 through to 7 … I often get that with our tuts … which one's the one I must go through? Well go through most of them, you know.'

The suggestion from the original respondent was 'I … say to them these … these are the key ones, and [if] there [are] areas you're struggling with, go through more. But if you're not struggling with an area, don't bother about it, rather go and do some [other] tuts.

In this interaction between two fourth year lecturers, there is a difference in how they view their role of supporting students in their academic endeavours. One has a more collaborative approach, he provides a number of tutorial exercises, and makes a suggestion on how to use these. The second participant provides a large number of tutorials and leaves it up to his students to decide which they should go through. The first of the seven principles suggested by Chickering and Gamson (1987) is student-faculty contact which mentions faculty 'concern'. Vygotsky (1978) speaks about what students are able to achieve with 'collaboration'. Donati and Archer refer to 'relationality' and creating a 'relational good' (2015). This faculty 'concern', 'collaboration' and aspects of 'relationality' is exhibited by the lecturer who makes tutorial work available to students and provides guidelines on how to use these examples.

The next aspect of the planned TLAs, was formative and summative assessments in the form of tests and exams.

6.4.2 Assessments

Assessment is a student's opportunity to demonstrate what they know and understand in the course. Assessments will equally reveal what it is that students do not understand. For assessment to be fair and valid there needs to be constructive alignment between the course content, the teaching and learning activities which take place during the course, and the assessments. Students need to be given every opportunity to learn and understand the material to be covered. To demonstrate their understanding of this course material, the assessment needs to be fair and valid.

Assessment is generally divided into two levels, formative assessment, where the student is able to learn from the experience and to improve any future submission as a result of the feedback

received; and summative assessment, which is a high-stakes assessment leading to 'feedout' in the form of a certificate or a final mark for the course (Knight, 2002). Tests which form part of the students' classmark, and therefore their final mark, are partially formative and partially summative. The heavier their relative weighting in the final mark, the more likely they are to be seen as summative.

The evidence of having achieved the minimum standard for any degree is having successfully navigated the various forms of assessment which are set and which comprise the final mark which is awarded for every subject. Students following the four year CTA accredited programme had an additional hurdle (at the time of this study) of needing to achieve 60% in Financial Accounting and 55% in each of Taxation, Auditing and Management Accounting and Finance at third year level to be accepted into the postgraduate Diploma in Accounting (DipAcc) year[59].

Students who have successfully passed the DipAcc year have also acquired the Certificate in the Theory of Accounting (CTA), which is why the DipAcc year is sometimes referred to as the CTA year. Those who pass the CTA-equivalent exam are entitled to write the Initial Test of Competency (ITC) exam held in the January following their CTA exams. Candidates for the ITC write a common exam, and the various accredited institutions' marks are analysed and compared. This means that there is pressure on SAICA-accredited institutions, to be strategic when selecting candidates who are allowed entry firstly, into the DipAcc programme, and secondly, in gatekeeping those who pass DipAcc and who will therefore be permitted to write the ITC exam.

Where institutions have too high a pass rate in the ITC, it could be thought that there was too much gatekeeping and more candidates should have been permitted the opportunity to write and pass. Too low a pass rate within an institution could of course point to other problems.

Having passed a CTA-equivalent degree means that students may register with a training office and complete their learnership programme, formerly known as 'articles'. This is a three year traineeship during which time the SAICA set and administered ITC and Assessment of Professional Competence (APC) exams will be written. On completing the traineeship and passing these two nationally-administered, formal assessments, trainee accountants will become qualified chartered accountants and will be entitled to use the designation CA(SA), Chartered Accountant, South Africa.

Most, if not all, Accounting test and exam questions are constructed around a particular setting or scenario. It could be argued that if a question is described in enough detail, whether or not a

[59] This changed to a 58% aggregate, with no subject lower than 55% from the end of 2018.

student has had a lived experience of being in that particular setting should not impact on their understanding of the scenario. However, those who have had experience of a particular setting do not have to imagine the setting, they do not have to familiarise themselves with the terms and what these terms represent. These individuals are therefore advantaged, while those who have not had that lived experience could be disadvantaged. As lecturers try to set questions in interesting and unusual settings, it could be that those who are already privileged in terms of positive life experiences, family holidays, trips, and of course learning in their home language, would again be privileged in an exam question which is constructed around a setting with which they are familiar.

A couple of examples of scenarios which were used in assessment during this study were firstly when the scenario was set in an airport and the students were asked about the auditing controls within this environment, similarly for a nature reserve. Another example was where a question involved purchasing different types of flowers from a nursery. When you have never been on a nature reserve, or seen the inside of an airport these questions would be more abstract, while students who have travelled would be able to visualise the scenario. Regarding the flowers, many students had no idea what the scenario was, the various flowers were simply words.

This provides some background, firstly, as to what lies behind some of the assessment processes within the department, and secondly to the discussions around which students are permitted to proceed to and through which academic years.

Concerns were raised by many student participants around assessment issues, such as the terminology used and the scenarios planned in the questions. I have not separated these into comments about formative and summative assessment, as the division between the two is not always clear in the comments. Reading the comments is however facilitated by dividing these into the main topics. These were firstly, language difficulties in assessment, secondly, the scenarios used in assessments and finally, into participants' comments on the alignment between examples covered during lectures and tutorial work, and that seen in formative and summative assessments.

a. Language difficulties experienced during assessment processes

When discussing reading an exam paper, 5I commented as follows:

> *When you read a question … chances are you won't understand it at first glance … I think I read questions about two or three times before I actually get it. Also with answering, if I just jump into the answering I can't get it right that time, I need to have that period of translation in my head … so there is that huge gap getting from A to B*

> *… it's much more worthwhile to make sure you understand what's being said, because the knowledge is there, but how you put it down matters.*

There are a number of aspects being raised in 5I's comment. Firstly, exam papers should be challenging; secondly, a student should need to read through the scenario carefully; thirdly, they should need to consider the words which have been used, and finally, they should have to contemplate their solution. In a discipline like accounting with stronger semantic density, and weaker semantic gravity, exam candidates should ensure they understand the words, the scenarios and the principles before answering the question. These challenges are to be expected, especially at a fourth year level.

However, there is something more in 5I's comments than simply fully understanding the question. In a fourth year accounting exam, time is allocated at a rate of 1.5 minutes per mark, when the paper is compiled. Every 1.5 minutes spent thinking comes at the cost of a mark. Although there is an official reading time of ten minutes per three hour paper at the undergraduate level and 30 minutes per two and a half hour paper[60] at postgraduate level, this is often not enough time for ESL students to read through and understand an Accounting paper. With the exam rules at this university having changed and with students now being permitted to use what was previously 'reading time' to start working on the paper, there is the additional subtle pressure to start writing as soon as possible.

The artificial time constraints imposed on an exam process can be debilitating. Taking additional time to read and translate the question into a home language, and then to translate the solution back into English, is likely to cost the student additional marks in an exam. The potential cost of not doing this translating, however, is not understanding the question, answering incorrectly and losing even more marks. This is what 5IC referred to when she said that she had the knowledge, but which knowledge she presented and how the knowledge was presented was critical.

Another problematic aspect of this situation, is that an ESL student is likely to struggle to determine whether their struggles are a result of not understanding the language, or of not understanding the content. It becomes far more difficult to determine what the level of difficulty of the paper is, when simply trying to understand what the paper covers, is already challenging.

If writing an exam in a second language is such a barrier for some students, it poses the question of whether ESL students should be treated in the same way as students who have reading or writing disabilities. These students are able to apply for 'extra time' during assessments and this

[60] This is in line with what SAICA requires at the ITC exam level.

varies from 5 – 15 minutes per hour. If the very language in which students need to read and write becomes a hurdle, the exam cannot be said to be equally fair and valid for all students.

This is supported by SAICA participant SC2, who said 'linked to language [is] the issue of time. Is it necessary to test time management through an exam? Because that's effectively what we do in ITC.' This participant used the analogy of an ESL speaker and an English mother tongue speaker reading an English book.

> *[If] it will take me three days to read, it will take you one. Is it fair then to put a time pressure on an exam? Because that also creates anxiety. That's why we give extra time in the exams, it's about [managing] the anxiety more than anything else. Effectively what they're doing, they've taken away the need to complete an exam in three hours. They say on average [students are] taking 20 percent more time.*

On a three hour paper, this would mean an additional 45 minutes.

A participant in FG1&2 showed an awareness of the time-constraints faced by ESL students when there are long scenarios, 'part of the reading time one has to take into consideration is that if you're making this long scenario and it takes a lot of reading time [but there's only] a little bit of information there really … so to have the things as concise as possible [and the] scenario as comprehensive as possible'.

Referring to the language used in assessments, SC2 said:

> *This is an issue that we dealt with long ago [and] I don't believe the universities have embraced [it], the time we spend fixing the paper is not actually about making it look [good], it's about using plain English. IFAC (International Federation of Accountants) has a principle, every one of their documents that goes out, has to go through what they call a Plain English Review, because all of the material is translated. But if it's not written in plain English, the translation ends up horribly wrong. So we have made a concerted effort ... looking at the length of sentences, the types of words that are being used, is there a simpler way?*

While SAICA is able to do this for students writing their exams, for ESL students whose exam papers are not checked as thoroughly for language, things can go wrong, and they could be unable to demonstrate their knowledge of the discipline. SC2 continued saying:

> *[It] really helps us is that a number of people that are on our committee are Afrikaans and also having a diversity of people in the ExamCo team. We prepare in English and then translate ... and then they go, I don't know what that word means ... if it's not clear, and we read it again and again and again, so it'd be clear to everybody before we will pass. We read it out loud, we read it to people. So we are actively looking out for [language problems] as we go through the exam-setting process.*

I believe that where an ESL academic is teaching or drawing up an assessment, the language used is more likely to be plain English. SC2 acknowledged that SAICA:

> *Takes six months to set those papers … in the teams there would be a review, then there's the subject specialist, then there's the exam sitter, who's a student, they will always have the translator … because if they can't translate something, that sometimes an indicator to us that there's something's wrong. That's a massive process when we had the luxury of time … that's where the universities are challenged in terms of timing.*

4H also referred back to the issue of unfamiliar language used in formative assessment.

> *Unlucky enough in terms of the exam on Friday, he was talking about, is it a chalet? It's a holiday house … it's a building with like separate rooms. And then I looked and then I read it [again] because the scenario is long, … and then in the next [section] he says, 20 of those cabins were being sold … and then I was like, what is this? Then I looked up, oh now there it is, it's explained in italics, oh! Now this thing makes sense.*

While the explanation was provided in italics, an English home language speaker may not have needed to read that, and would in any event not have questioned their linguistic ability and would therefore not have had those moments of angst, losing time and marks, simply due to language. While good exam technique dictates that you should read a question slowly and thoroughly. The reality is that in the high-stress, high-stakes final exam scenario, anxieties do cause students to act or react in less than optimal ways, and once again ESL students are generally at a greater disadvantage than English speaking students. ESL students are likely to conclude that they do not understand the language, or the work, rather than that it might simply be the case that a term needs greater explanation.

At fourth year 4I still struggled with the English used during formal assessments. 'I still get that with [a subject] and it's so annoying, you have to ask for a dictionary so you can look up the word. That takes time, and my exam time is running and now I won't be able to finish a question because you are using [this word].'

In response to this, a FG4 participant said that students have access to a dictionary and in a specific subject 'a glossary of terms' was available in the exam venue. While this does respond to the issue of accessing some descriptive information about a word during an exam context, in this response the participant seems unaware of the problem of additionally disadvantaging ESL students in terms of time and confidence during the high stakes summative assessment periods.

In research conducted by PRAESA (2004) into teaching and learning in a second or third language, the following are comments made by pupils at primary school, who were forced to learn in a language other than their home language. They are similar to many of the experiences of participants in this study:

> *1) It would be so hard to write our exams in Xhosa, I would probably like leave the country and go to another country where you can write exams in the same language.*

2) If I had to write my exams in another language, that I didn't understand, I would probably, I might be able to get a few marks, but I wouldn't be able to get enough to pass.

3) I couldn't understand the question let alone answer it, because I'm not very good at Xhosa. If I had to write exams [in Xhosa], I wouldn't bother going to school.

These comments from young people expressing their frustration, disillusionment and ultimately contemplating disengagement are no different to what some students who are learning in a second or third language at this institution are experiencing.

Assessment in any discipline needs to be valid and fair. When discussing the issue of aligning assignments, tutorials and past exam papers, a FG3 participant said that having students use past exam papers for revision was not useful as 'exam papers, I don't know, for me my tuts gear them, because every year I have a different vision of what I do, because I have quite a bit of variety to do'. A second participant added that a complication within this subject was 'we use a textbook [for assignments] and that has a textbook solution, and in the exams the manner in which we expect a solution to be, might not be in the same way that the textbook has it.'

Students use past exam papers to assist them in determining whether they understand the topic to the degree required and to see how questions have been framed in the past. If these exam papers are not going to be useful to students it must be made clear to them why not and which aspects of the paper would not be useful. This is something students experience when there is a new lecturer who has a change in emphasis or presentation of a paper. It does not take place as commonly when the lecturer has not changed. The second participant in this quotation acknowledges that the format of the solution in the textbook was not the same as the solution required in the exam. This points to a lack of alignment between the TLAs, and what is expected in the summative assessment. It therefore questions the validity and fairness of this assessment.

The FG1&2 participants felt that as 'students practice with past papers, they begin to imagine how the [paper will] be laid out'. Students therefore struggled when a new lecturer examined a topic with 'different assessment styles' and students needed to adjust to this. This participant questioned 'to what extent do we make the past papers available to [students that help them focus on] the nature of what we're asking?' For this participant past papers were key to students focussing their learning. It seems that some lecturers advocate the use of past exam papers in preparing for assessments, while others discourage this practice. This is confusing for students.

b. Scenarios used during assessments

In relation to the importance of being able to understand the context, 4B commented:

> *If you can't understand the scenario, you are not going to do well. Sometimes you get things [where] you don't even know the process. There are things that I wouldn't know living in a township, and then there are things that maybe somebody who's rich will understand. If that comes out in a scenario and I don't know what's going on, then the only thing I can try is to at least get principle marks because I don't understand this scenario. So then I have a barrier.*

Here 4B demonstrates her agency, as even within a constraint of not understanding the scenario, she will make every attempt to obtain as many marks as she possibly can, instead of just giving up. She continued:

> *If I don't know what fracking is and I don't know the process that is involved in fracking, I wouldn't be able to answer questions on it. I need to cost this, but what is included in this. I have to go to process one, this is what happens in process one, these are the ingredients that I need to cost. If I don't know all the processes that go through that, then ... sometimes assumed knowledge is not for everyone. [Regarding] scenarios, they have to relate to you, you must understand what's going on. If they ask you questions based on [a] scenario, [if] you understand the scenario you are more likely to also understand the question.*

Within the concern about understanding the scenario, participant 4B identifies another problem, understanding the scenario can provide the key to understanding the questions asked around the scenario. If the scenario is unfamiliar, although the terms may be understood normally, they may not make sense in the scenario. This has to do with what she correctly terms 'assumed knowledge', assumed life experiences. Given the vast differences in students' life experiences I would like to suggest that there can be no assumed knowledge. The only knowledge which students in the course can be assumed to have had, is what they have learnt and worked through as part of the planned TLAs.

4H found the length of the exam papers daunting, and the questions obscure:

> *The scenario for paper 1 was seventeen pages including the cover page, and paper 2 was fifteen pages. There were … I think two questions when I wasn't sure exactly what he was asking, but I [thought] I'm just going to write what I'm thinking or, I'll … try to attempt another question, so that I don't spend a lot of time looking at this question.*

It is difficult for a student to demonstrate their knowledge when they are not sure what the examiner is asking, and how they should begin to construct a suitable solution.

4I also struggled with scenarios which were not commonly understood.

> *I understand the … jargon … then they give you an example and you're like what is this saying? This example, I hear it, but … when this company is manufacturing this [item], obviously you need to understand the product so you can say if this product is like that, then this is what they can do to audit it, sort of inspect that this product is correctly [accounted for], and you can actually like record it in your Statement of*

Financial Position. Then now if you don't even understand the inventory of the business like how are you supposed to [do this]?

Here 4I was explicit about understanding the academic discourse in this subject, but not understanding the scenario, and therefore how the various processes need to be accounted for. This gap in her knowledge was restricting her ability to provide a solution which would give her the marks she is entitled to.

The response from one of the FG4 participants was, 'I think as fourth year lecturers we should make it clear … they need to be familiar with what the big issues out there in business are, so they should have come across fracking already, because fracking has been huge, it's been all over the news, it's something that's relevant to our province'. This was supported by 'exactly, they should be reading newspapers'. Another participant responded that the fracking question had been 'quite straight forward and … had they read further on … [they] would have understood … just what fracking was'. These comments were countered by 'and what personal experience does anybody at this table have with fracking?' This participant continued with 'that's one thing that's coming through if I look back to when I was a student I didn't come from a business [background] so a lot of this wasn't part of my lived experience either. Why is there this expectation that there … should be?' The discussion continued 'to me this is the important point of the feedback if somebody isn't aware [of] what fracking is, they're going to be in big trouble. 'I think we just need to keep on trying to drum away at how important it is and to try and put things from what's happening out in business into our [examples].' Another participant continued that that was why the integrated assignment was useful as this was a way of raising awareness for students of what was happening in the business world.

Students from under-resourced schools who do not have English as a home language and who have not lived financially privileged lives, have faced many hurdles in reaching the DipAcc year. Requiring them to answer a question which is set in an unfamiliar environment may impact on the fairness of the assessment, especially if this is something another student, 'someone who's rich', may have had personal experience of. Students need to be given every opportunity to demonstrate their knowledge in a fair and valid assessment.

In the business world, if a trainee accountant were conducting an audit at a particular client's business, they would have the opportunity to look up the processes prior to the audit and get a better understanding of what will be taking place. If there is something more detailed which is not understood, the client will be happy to show or explain what it is that they want to know. This is not possible in a summative assessment. It is just the student and the exam paper.

At the APC assessment level, SAICA provides students with the scenario for their exam five days before the assessment is written, although no questions (the 'required') are provided. This permits candidates time to research and investigate the scenario, and only then do they write the exam. In that situation every student is on an even footing and there can be little or no lived advantage for any group of students.

c. Alignment between teaching, assignments and assessments

Participant 4B spoke about how she struggled with the difference in the level of difficulty and the lack of alignment between assignments, tests and exams in one subject in particular. During May 2016 4B first realised that she was struggling with a subject 'and that's when I actually sat down and I did all my tutorials. I wasn't doing them until I realised I might fail.' She only consulted with a lecturer during the second semester of the subject as she felt she knew the theory 'but then the problem will come in an exam … exams are so difficult, [these] exams are just so hard and I didn't even know why they're so hard, so that's when I kind of like hit a rough patch.' In a discipline like accounting, it is not enough to know the theory, students also need to have developed a trained gaze which will allow them to identify the relevant information and to present this in the legitimate format required.

She continued saying that she found a third year exam very difficult 'it was integrated, and in first year and second year you never get introduced to integration and then when you get to third year it's like everything is just integrated. You just have one scenario and then you have the required based on one scenario … and then all questions were kind of like feeding on the same scenario … I didn't know what to do.'

When contemplating constructive alignment in planning TLAs for a course, there should be alignment between the planned curriculum, the teaching and supporting activities which take place, and the assessment. However, it seems that in this instance this did not happen. 'I don't think I had much practise [with integration] when I got to the exam. I didn't expect it at all, I expected question 1 to be this topic, question 2 to be this topic and question 3 to be that topic. So when I got to the exam it was just like a long scenario.' 4B was in the top trecile of her class, she had prepared thoroughly for this exam and in this same exam period she had passed her other exams comfortably. Participant 4A, who was the top academic achiever within this year group, voiced the same concern about integration. It seems unlikely that these two participants would have colluded to speak to me about the same problem.

Short of interrogating all the formative and summative assessments completed within the department over the almost three years these two participants had been at the university it would

be difficult to determine the degree of integration of their previous assessments. The focus within this study though, was what students experienced as enablements and constraints and how they dealt with these. It seems therefore that students did not experience alignment between the degree of integration in formative and summative assessments in this course which could bring the validity of the assessments into question. If there was a reason to have a test or exam with significantly increased levels of integration, past tests and exams which have made use of integrated questions could be brought to students' attention to ensure that they are aware of the level of integration required in their high-stakes (tests and) exams.

Regarding alignment between formative and summative assessments, 4C spoke about a subject where:

> *In lectures we used to have these nice simple examples with round figures and then we get to a test you get these millions and then you get these complex questions. [The] argument was that in lectures they're trying to instil the basics and then when you get to the test, you have the basics so you just use those basics in your complex scenario.*

This participant understood that there needed to be progression from lectures to the final exam:

> *My argument was that you practice … even some of the tuts would be these nicely laid out tables with figures and then you get say five or seven lines of additional information and then the required. But when you get to a test it's a long page [of] just information in between words and then you have to find the relevant stuff. So, I've always felt like that … the questions we get in class, at least in tuts, should be of similar nature to the exam or the test so that you don't get shocked when you see a long scenario and you don't know what's relevant and what's not relevant.*

He spoke about an experience in another accounting subject where the test was aligned to coursework which had been covered.

> *We wrote our first Test Week before first term ended, and I passed because we had done a fair amount of work and [because of] the way [the paper was] structured. There wasn't information all over the place, so it was quite similar to what we had encountered before in tuts and in lectures. But then we went to [another] paper, I know they're different examiners and they have different interests but this paper was completely different from what we had faced before. And the exam was even worse, but because … I had seen how the tests [were set], then I had time to actually prepare for that exam.*

From the top trecile in the class, 4C was a hard-working student, he was not looking for short-cuts or advantages. He was not asking to see the format of or the actual questions for the exams beforehand. What he was asking for was to have had the opportunity to have practised something in a similar format, prior to the exam, to be able to achieve his potential. Using his initiative (agency) in preparing for a more integrated exam question, 4C was pro-active in anticipating the difficult integrated question which was indeed set for the exam. 4C was ensuring that his

practices matched what was required for success in the project of obtaining his DipAcc qualification.

Referring to alignment between planned TLAs, 4I asked that lecturers:

> *Giv[e] us tut questions to understand the concept is right, but then now also give us something that's the same level as the exam and tests, because if you use previous tests and exam papers and tuts questions [to revise] you see the level of difficulty. Obviously a lecturer can't tell us: this is how I am going to ask something. You should know that, but when you're doing previous tests and exams, [and the exam is] the same concept but now totally different … like having a paper [containing just] theory and not having to do actual calculations, wow, theory, just theory, ok let me see what I can do now.*

This participant is explicit that students are not asking for the exam questions in advance. However, they would like to have been exposed to the type of question and that format prior to a high-stakes assessments. Still referring to the question which required a solution consisting only of theory, 4I continued:

> *I understand they have to prepare us for Board, but then also give us a [preparatory] question that's mainly going to ask about theory so that we can see how we structure things, because the way I've seen it [the subject] is only about calculations,. The only discussion that I need to do is that ok, [this section] states this and that and that, and then you're done. Now I don't understand. Yes, you have to include calculations, but now the majority of the marks are [for] theory, let me see what I can do.*

This again speaks to the validity of an exam or test paper. It also demonstrates the participant's contemplations about how to approach a totally unexpected and unfamiliar question, and ends with her using her agency to make the most of the situation, 'let me see what I can do'.

Exams should not be seen as an opportunity for the examiner to provide the most difficult scenario for students, rather this is the time for students to demonstrate what they do know and what they have learnt, in line with the TLAs which have been scheduled over the semester or the year. If the examiner is assessing in a way which is unfamiliar to students, this may not be deemed valid or fair. This is not to say that students should have encountered a particular question before, but they should have encountered a question in a similar format at some stage over the course of the term or semester.

When the concern about having had exposure to the type and format of questions before a test or exam was put to the FG4 participants, the response was as follows: 'wonderful … wonderful, that's my whole cry about rote-learning, it looks the same as last year and the year before, and that's why I don't have to understand'. When asked if students should not have been exposed to something similar during their lectures, tutorials or tests, the response was a definitive 'absolutely

not', tempered by another participant saying 'parts of it will, but please not most of it … because it lends opportunity to rote-learning ... and we see it at fourth year.'

In the comments which followed, there was much discussion amongst FG4 participants about students 'downloading' a solution. My understanding is that this is where students see a question and think that the solution – or an aspect of the solution - needs to follow a specific format which they may have encountered previously in a tutorial question and unthinkingly follow that format and mentally 'download' the solution.

> *I think it was my Test 2, I had a download from a large number in the class who just said that looked like tut 3, download. No! I didn't ask you what tut 3 asked you for. And now you're saying oh it was too long, I didn't finish; you didn't finish because you wrote pages of stuff that wasn't required. I seriously have huge issues with the fact that we have several people in our class that are getting in there on rote learning. And it comes down to not just how we teach, it comes down to how we assess. We can build our teaching towards understanding but if we keep assessing in a way that permits rote learning it's the route of least resistance … they'll pass on rote-learning.*

Another FG4 participant added:

> *Rote learning … was successful in first year, it was successful in second year, it was successful in third year, now after three years of that approach bearing high dividends they end up in fourth year and … and then there's all tears because over three years they've never been forced to abandon rote learning and get down to the principles and application. So we get to fourth year and … because the rote learning has been successful, and if something is successful there's absolutely no reason for us to expect them to change … it's worked for three years, why won't it work in the fourth year?*

I believe these participants are conflating two issues, the one being memorising or rote-learning, which would clearly be a problem at fourth year level, and the other being exam technique and not reading the 'required' part of a question properly.

Rote-learning is memorising facts for short-term recall. Where a student is able to construct a solution to a complicated fourth year accounting topic, where the detail (see 4H's comment about the papers being seventeen and fifteen pages long) is not like any other question the student has seen before, and may provide information which is superfluous for the requirements of a question. This cannot be memorising.

With the incomplete information available here, I believe this problem has more to do with students still trying to understand the procedures of investigation, but not yet having developed the necessary mastery over these procedures. In an attempt to try to make up marks, they provide too much information in a solution, based on prior tutorial work, in the hope that some of what they do provide will be correct. 4H's comment of 'I wasn't sure exactly what he was asking, but I

[thought] I'm just going to write what I'm thinking' shows that in being uncertain about which information to provide, he provided all the information he felt may be relevant. While the question in the assessment and the solution provided may have looked similar to a previous example, this was not an example of memorising.

Subject leaders are responsible for checking the third and sometimes first and second year test and exam papers for their particular subjects. If rote-learning is a problem in any year, the subject leader is able to resolve this problem through formative and summative assessments in earlier years. Through the backwash effect of assessment (Watkins, Dahlin and Ekholm, 2005) assessments have the power to change student learning as '[a]ssessment defines what students regard as important' (Brown, 2001, p. 4).

In FG3, when asked about permitting students to have some exposure to the format of questions prior to seeing these in an exam paper, the responses were variously 'forget about it, forget about it' and 'no' with a comment that students wanted a full breakdown of every aspect of the exam paper prior to the exam. Another participant in this focus group suggested that 'what the student wants maybe [is] from the knowledge that you're giving them, what do they need to get from it? So if we tell them this is the information you need to get from this chapter, then that's where [your responsibility] stop[s] as a lecturer.'

For students to be able to perform to their best potential in both a formative and summative assessment, they need to have had sufficient exposure to the type and the complexity of the question which they are likely to see in both a formative and a summative assessment. They will need to have had exposure to the principles which will be tested, to the format in which these principles will be tested, and to the degree of integration which could be expected in the assessment. Students are likely to struggle with tests and exams if they have no idea what the format of these is likely to be in advance, and there is no guarantee that they would have seen these sorts of questions before.

A FG1&2 participant commented on the alignment between formative and summative assessments 'it seems … that we become more creative in certain assessments, and we bring the best of ourselves in the assessments … what do you bring in the scenario? Is it relatable to the students?' The participant continued noting the importance of:

> *[P]hrasing the required, we know what we're asking, but we tell it [in a way] that it is difficult for a student to pick up. Now, that also is not testing the principles, the student must first unlock this part and then they can apply themselves. So I think it's a question of: what is it that I'm really testing? I'll tell you frankly one thing that I know is*

> *intimidating to them is long narrative scenarios, before they read they are frightened by the scenario and the comprehension that needs to go into that.*

Concern about the alignment between formative and summative assessment was also expressed.

> *I think more than anything else it's the awareness on our side … of [as] much as this looks good, have I prepared the students to be familiar with this? We all agree about 'requireds' and principles, but if they have always seen something in bullet point and [now] they see three paragraphs the layout itself throws them off.*

SAICA participant SC2 commented that some students 'try and learn by rote, because they [struggle with] contextualizing it and understanding it, understanding, what does this mean?' For this participant 'there's a lot you can do … we've all got to put our hands in … you care about the whole individual'.

FG4 participants were asked what their understanding was in terms of rote learning. A focus group participant responded that in an exam where students had performed poorly '[we] went through the exam again to ascertain was it really that difficult, and then we looked at the tuts that had been set, and the principles were in the tuts, but they couldn't take the principle and apply it. I know a lot of the student feedback was [that there was too much] integration; there was little to no integration in that June paper, which was one of the things that concerned me about it at the time. [Participant laughs.] It was simply a case of they had not seen a template tut.'

The discussion continued 'and when students struggle with the assessment it will often be this thing of oh, but we've never seen it before … [when you] unpack it, [you ask] what haven't you seen before? All the principles they've seen before.' Another added:

> *It comes back to, the importance of understanding … so we deal with groups; there are 553 million different kinds of group scenarios that could arise. I can show the principles in five, and then you've got to understand those so we move on. So now I happen to use what would have been example six in the exam, never seen that before, and so now it's an unfair assessment. No, hang on, let's look at the principles, did you understand the principles, can you apply that principle to a different set of data? Actually, ja I get that, But you didn't before because you tried to rote learn it and you didn't understand.*

This seems to be a case of students having acquired recognition rules, they understood what was important in and relevant to the question, however they were not able to put this together in the legitimate text required for the question; they had not yet acquired realisation rules. It may also be that students were still working towards gaining mastery over the procedures of investigation, but have not yet developed this mastery. Bruner's concept of scaffolding refers to knowledge being constructed with the support of the teacher. This support (scaffolding) is slowly removed until the student is able to construct the same scenarios on their own and without assistance. Given

Vygotsky's ZPD, this is best achieved within a collaborative environment. It seems that somewhere in this shift from acquiring recognition and realisation rules, the scaffolding did not exist or was removed, or the environment was not such as to support this collaborative space.

The participant continued 'one of the things was we want, speaking as a student, we want seven tuts of which one of those with a format with similar approach will come through. I'm concerned that the students are demanding that because that means be it in our department or elsewhere, that is what happened, that they expect that as sort of the gold standard in assessment.' A second participant agreed 'that is the expectation of a lot of students, and that's where there often is … conflict between students and lecturers, is over this whole thing'. A third continued in agreement 'where they think they need to be and where we know they need to be. It's very different.' This last comment is the only reference I am aware of in the data to Haggis' fifth point about problems experienced in higher education; this being a lack of student awareness of the complex aspects of the processes through which disciplinary aims may be realised.

In the above discussions there seems to be a lack of alignment between what students were taught during lectures, the tutorial work which they were given and the information they were expected to access in assessments. While lecturers in FG4 seem adamant that the work was covered and students had had adequate opportunity to practise these principles, students, including top performers in this group, were equally adamant that in some instances this did not take place.

FG1&2 participants discussed the problem of students not reading the 'required' in an exam properly before starting to answer the question: 'where the reading time in the past was … reading time and you plan … now you can do anything with your reading time [and students think] I must start answering, I've got these extra ten minutes'. Another participant agreed 'they rush to write before they understand the required. They realise later what the required is asking, after they written so much. So they need some patience before they could just [start] writing.'

The issue of memorising work was also raised in this group. 'I notice that the students [who] don't attend lectures memorise more and that comes out in their tests. So they will put in something that's correct but it doesn't address what the required was.' This again does not seem to necessarily be an issue of simply memorising, but either a problem of not reading the 'required' section properly, or else the student simply did not know the correct answer and provided something which they did know, in the hope of getting some marks. However, it was agreed that memorising is not all bad 'I think there [are] certain theoretical principles that [have] got to be memorised before [students] can apply it'.

This participant is correct; for students to be able to develop a 'trained gaze' they first need to know the theory before being able to acquire the recognition and realisation rules which lead to learning the procedures of investigation. While memorising the theory may be useful initially (memorising before understanding), this must shift to understanding, although some aspect of memorising may remain (memorising after understanding) (Meyer, 2000). It may be that students use mnemonics or some other aid for memory recall, but this 'remembering' takes place within a structure and is not memorising. The participant continued 'I think memorising tutorials and past assessments is wrong, you should be able to do that without looking at the solution after memorising theory, to be able to apply it.'

Going through these responses from the fourth, third and first and second year focus groups, I am struck at the absence of a shared understanding between the focus groups about students; their needs; how to assist them; although some of these could change from year to year. The first and second year lecturers showed a significant amount of empathy, caring and concern for their students. They were concerned that their assessments were fair and that students would not be confronted with unfamiliar formats or scenarios. There was also a caution that academics ensure that they are assessing the principles taught and that students do not have to first 'unlock' the required to be able to demonstrate their knowledge. These all speak to the concerns which students have raised.

However, in the more senior years, there seems to be more of a sink or swim attitude towards students. Students do not need to have seen a similar type of assessment before. They need to, of their own accord, read newspapers to find out more about the business world and therefore the possible scenarios they may be asked. The assessment format depends on what the lecturer's vision is for the year – which may be different to the same lecturer's vision for the previous year.

If there is a lack of continuity in how constructive alignment is enacted at first and second year and how this is carried out in third and fourth years, it is likely that there will be confusion amongst students, especially if the shifts from year to year are not made visible to them. On the other hand, are the practices in one or the other grouping correct or incorrect or should there be a balance between aspects of the two? This would require the department to sit down together and discuss these aspects of their teaching. Not only should there be constructive alignment within one course from the curriculum to the teaching and learning practices to the assessment; equally there needs to be alignment between the various academic years, and changes which are implemented and therefore expected from students, need to be clearly articulated to these

participant. This again is providing epistemic access. For top trecile study participants, the lack of alignment in the senior years added to their academic difficulties.

From a social realist perspective, this is a cultural constraint between the lecturers at the various academic levels, resulting from the very different beliefs about students and their abilities and their struggles, resulting in an emergent property of constraining contradictions. This is a tension which is escalating, with the attendant frustrations which these focus groups indicate exist on both sides and will need to be addressed, for the benefit of these students. As one of the focus group participants said, if it means that as lecturers we need to change, then we need to do so.

SC2 commented on two significant changes which SAICA was looking at in terms of their assessment policy, 'we are moving to a policy of English only. We are going to be scrapping Afrikaans because that does advantage Afrikaans students and other second language speakers don't have that advantage.' The second change was that SAICA was looking at moving away from numbers based assessments and moving instead towards written explanations of how the calculation would be carried out, 'so you look at do they understand the principle and have they demonstrated an understanding of the concepts. More of a rubric based assessment.'

These changes are significant for two reasons. Firstly the acknowledgement that English and Afrikaans speaking students have had an advantage over other students when writing exams, and secondly, having assessments based on words instead of calculations could be extremely challenging for ESL students. Student and staff participants have spoken about the challenges students face when confronted with long scenarios, and now instead of providing a calculation as a solution, students will have to construct a written solution, in English. With the increasing diversity on the SAICA marking teams, ESL markers are able to explain different and slightly unclear explanations in students' solutions, which may initially seem incorrect. Secondly, if a question is set which could be ambiguous and misunderstood by a number of exam candidates, SAICA should be able to recognise this and will be able to award some of these marks.

Students at PC1's institution faced similar challenges to students at Rhodes, and he spoke about what lecturers need to do to assist students in understanding the context, explaining to students.

> *Let's just understand what it means where it comes from … and then you get to the technical. When the student comes in, [they] might not have that context. Whereas [a student who] goes to [a HWU], he will come from the best private schools, rich, have all the ... dinner conversations his dad's got to a trust, he might be a beneficiary. Although the students are bright, intelligent, the context isn't [there]. 31% of our students come from Q1 and Q2 [schools]. The disadvantaged students. We're attracting very good students, but [they] often come from very disadvantaged backgrounds.*

By comparison, at Rhodes University the percentage of students coming from Q1 and Q2 schools in 2017 is around 2%, although within the department of Accounting there is a noticeable decline in the number of students from Q5 schools (2018). PC1 continued saying that what is important is to:

> *Constantly keep in mind your student body. That's something that we came to learn, [it] doesn't just come from teaching and re-teaching, it comes from spending time creating context and then you get to the technical … so if staff are aware of this they can bring that into a teaching and learning model. We will never sacrifice on quality, but I do think there's a lot of extra that's being done to reach that.*

The comments from PC1 were quite powerful. Being proud of their students and their achievements, calling these 'good' students 'bright' and 'intelligent', but just lacking the context or the lived experience sometimes required in this discipline. Academics at this university ensure that they 'keep in mind' their student body. From this brief conversation with PC1, it feels that this institution has transformed its model of teaching to meet the needs of their students. As Case *et al* found in their research, at PC1's institution there seemed to be an 'absence of explicit pejorative statements around students' (2017a, p. 288).

In assessment, a rubric is often used to guide teachers – and students – in understanding the breakdown of where marks can to be allocated. This is the roadmap both parties use, one to work towards gaining the best marks possible, the other to allocate marks fairly. Bearing in mind that students still need to have gained the minimum amount of knowledge when exiting the university, perhaps being a little more nurturing may assist students in reaching their fullest potential. Providing a more collaborative partnership between lecturer and student, getting to know the student, not being concerned about whether they have an accent or not, paying heed to their outrage, providing useful answers when students ask which exercises are the fundamental exercises, would all go a long way to creating spaces where students would feel comfortable consulting.

PC1 spoke about how their institution provided students with the space to grow and improve during the DipAcc year.

> *We just do what we believe it is right. We don't throw students off, [unlike other institutions] which will tell you we've got the best throughput rates because they select them very strictly, and throw them off in March, throw them off [later]. We do not do that, again, academic soundness has gone into the thinking. Our first exams count [less] and we build; so April might count only 10 percent of the year mark, June might count more, [while the] exam counts more.*

This allows students the space to find their feet at the end of the year, and not to penalise them too heavily for gaps in their knowledge from previous years, although, he is clear that there is 'no

compromise' when it comes to 'quality and standards'. In discussing the relationship between his staff and his students he commented 'I think we might have a softer approach ... we like our students … you will always have somebody that is difficult, but there is goodwill between the students and the staff that's been built on various issues, but which does filter through to the teaching'. But when it comes to 'quality and standards' there is 'no compromise'. Looking at this institution's ITC results over the past five years it seems that PC1's 'softer' approach, without compromising on quality and standards, has been effective.

d. Other difficulties experienced

Having worked hard for test 1 in her third year, 3H was so distraught on hearing she had failed all her tests that she had to go for counselling. 'I had a breakdown, I remember I cried so that day … it was such a shock.' She managed to regain her equilibrium and contemplated 'it's only test one, there's test two, I can do it'. She took the time to go through her test papers after they were handed back to her 'I was so dedicated because I went through the papers, what did I do wrong? Then I'll get that, oh ok, so I'm not understanding this and this but then I guess I'm still doing something wrong'. 3H also went to the academic trainee (a past DipAcc student) 'getting some guidance and just trying my best, trying to pick up'.

In these comments 3H revealed the inner conversations which took place around this difficult time. As a result of this experience, 3H spent time with her lecturers and with the Academic Trainee identifying her errors and how to rectify them in future examples. This is where the arguments around the sole focus on student motivation or resilience or attitude being the key to academic success fail. This student was motivated, and had 'worked hard' to succeed, she was demonstrating resilience and the right attitude, but this was not enough for her to succeed in her project of getting into DipAcc. She achieved a pass mark at the end of the year, but did not achieve the mark required to permit her entry into the DipAcc year.

From a Social Realist perspective 3H demonstrated a significant degree of agency. She went to the counselling centre to cope with her distress, she took responsibility for her marks, and she worked through her exam papers to identify where she lacked understanding in her work. But motivation on its own is not enough and agency on its own cannot manage the significant constraints which some students experience. In this instance while 3H was displaying substantial agency, she was not exhibiting the practices appropriate for achieving success in her project of obtaining a CTA-equivalent qualification. She seemed to be lacking in a cognitive awareness, an awareness of herself as a learner and the procedures required for success in the discipline as well as in regulation of cognition, as she was not evaluating her progress sufficiently and timeously. It

was only when going through her exam scripts that she became aware of not understanding certain aspects of the work, this is something she should have been aware of before writing the test.

Earlier in this section I discussed how, given the workload in the third and fourth years in this discipline, all students need to be working consistently through the year. Where students have struggled with a topic, they need to not only keep up with new work, but also need to address these problem areas. In addition, it could be that these problem areas result in other topics not being understood or being understood incorrectly and all queries in these topics will also need to be resolved. Having failed her first tests, 3H would have needed to work that much harder to catch up, and to keep up with her peers.

While some students perhaps simply know instinctively 'how' to learn for a particular subject, whether this is as a result of something a teacher said many years ago which they may have forgotten, or whether in practising various ways of revision they discovered one that worked; for other students they do not know what it is that is required from them and how they should go about achieving this. They do not have the academic literacies required for success in the discipline, they therefore do not have epistemic access required for success.

When talking about her first experience of writing an open-book exam, 5I spoke about having to carry 'these big books that you did not know how to use, you were told to take them … the only reason I carried my [Accounting] standard … was because I saw people carrying them and I [thought] I will look weird not carrying it …but when I sat there, I didn't even know how to page [through] it'. It was only during her second last exam of the year, six months later, that 5I learnt how to prepare and use her textbooks during open book exams.

At the time of her first open book exams, 5I had been at this institution for more than three years, and yet she still did not feel comfortable enough to ask a lecturer how to flag a textbook. This is a comment not only on 5I and how her language struggles inhibited her agential growth within the department, but also a comment on the teaching and learning programme within the department. Open book tests and exams start at third year, a brief explanation of the benefit of open book exams and how best to utilise your resources (flagging chapters or topics and highlighting texts), and what it will not help you with (it is not a substitute for thorough preparation) would be of great benefit to students and should have been part of the formal third year teaching programme.

Gee would refer to the textbook being used during an open-book exam as a 'mediating device' (2008, p. 88). The expectation is that the individual's performance would be enhanced as a result

of using this mediating device. If the student is not able to access the enhanced performance this mediating device should provide, this is no longer a valid assessment of the student's performance in an open-book exam.

The next topic to be discussed is that of how students experienced consulting with the academics within this department.

6.5 Consultations and open door policy

Within the Department of Accounting, there is an open door policy which means that students may consult with lecturers at any time. Lecturers' consulting hours should be visible on their doors and students can hold them accountable to those hours. This was something many participants appreciated and commented on.

5A said 'I think it's really good how you can just go and speak to your lecturer … it's so open as well.' Participant 5D commented that he liked the close proximity to the lecturers, so if I have a problem I don't have to sit with it in my room, I just have to talk to [a lecturer]'. Both of these participants found consultations to be an enablement.

Participant 5E struggled to consult with her lecturers initially, but having decided 'let me just start talking to lecturers' in her fourth year, found it was easier for her to approach them. While 5F had been nervous to approach his lecturers in earlier years, now it was 'so easy to go to a lecturer and ask what's happening here, or [say] I don't understand this tut'. Although he would still not ask questions during lectures 'I would usually just write my questions down … and then I'll go to them with a list of things and then I'd ask everything'. 5G equally found she had not consulted as much during third year as she had during her DipAcc year, 'this year I think I definitely used the lecturers a lot more'.

Participant 5E initially found speaking to lecturers particularly difficult, especially those who teach at the post-graduate level who, in this department, are predominantly white and male. According to 5E, for black students, the lecturers were seen as authority figures and that there should be 'limited contact' with them.

> *What the lecturer says … goes, I must abide by it, and it's very difficult to break that barrier and for the person to be able to come to you and [say] … I have a problem. It's more like: I have a problem, I'll talk to my friends or else I must figure it out myself. The lecturer said that you need to be able to do A, B, C, therefore you must be able to do A, B, C. And unfortunately that's where a lot of people get very stuck.*

This is an example of the need to tease out the various components within the specific settings. In this instance there is the teaching support programme, which at fourth year level was firmly under the control of the predominantly white, male lecturers. Next there is what could be seen as a cultural constraint of respecting and therefore not questioning or appearing to doubt, or question, the teaching ability of those seen as in authority over you, and certainly not engaging them in conversation which could be seen as a challenge.

On the one side there is the potential enablement of the opportunity to engage with lecturers and fully understand a topic, which is a significant advantage for participants to be successful academically and thereby achieve their projects, and therefore their ultimate concerns. This would only become an enablement if students choose to make use of it. On the other hand there is the constraint of culture suggesting that there should be a respectful interaction between older people and younger people; and between males and females. Having black students and a white lecturer makes this interaction even more complicated. This is the context in the cultural system with its propositional knowledge and discursive relations, and which exists for some students prior to them enrolling at this university. In the middle there is the individual, in this instance 5E, with her own agency who can exhibit reflexivity and decide how to react in a given situation.

According to 5E, she took a decision to change her way of being. 'I've been here for 5 years, I think it's enough now. And the only way … was for me to be able to just step out of my comfort zone, whether it was the way I worked, who I associated with, the lecturers I talked to, I had to be able to literally pull myself out of it; you know, this has to be done.' Here 5E contemplated the circumstances and the alternatives and based on these contemplations reflexively made the decision to act differently, to exhibit different practices, and to start consulting with academics.

5E continued by saying that this would assist her in her interactions with people, whether older or younger than her. 'Now going into work I'll be able to talk to my managers, I'll be able to talk to my partners.' This led her to saying to her peers in the class when they were reticent to consult with a lecturer, 'guys you have to go ask, because you'll find out then that they will be able to explain it to you far better than I can. Those people who did listen to our advice and eventually [went] to knock on lecturers' doors have been like, oh he's not that bad.'

This is not only a confirmation of a personal identity being developed, it is also an example of agential (triple) morphogenesis. 5E moved from limited agency, to corporate agency (working as part of a group of students) to being a social actor, leading and encouraging other students to see their lecturers, whether together with other students or on their own. She saw this as an

opportunity to learn how to engage with those in authority over her in a different way, in preparation for her budding career as a Chartered Accountant.

Participant 5F spoke about how in previous years 'I was nervous to go ask the lecturers or go to their office … I think because you see the lecturer and … the lecturer's there [on a pedestal] and they seem to know everything and you're thinking going to the lecturer should be my last step … you can ask everyone else before you go there … you never think, I've a question, let me ask the lecturer'. In his fourth year it became easier to consult with lecturers, as 'the DipAcc [lecture] room is here, everyone is supportive … it's better because it's a small room … they all know better how to help you than a student'. 5F had moved from thinking that the lecturers were not available, to understanding the value of being able to consult with her lecturer. Again the inner conversations and reflexivity underlying his agency are evident.

5I also spoke about the accessibility of lecturers 'the student/lecturer relationship here, your open door policies … and just the general nature of the relationships with lecturers … [they] are so casual'. In spite of this, she found the power dynamics between male lecturers and female students and white lecturers and black students – given that the fourth year lecturers within the department are primarily white males – challenging, especially as, if 'you are a black female student, there's that gap already'.

Although she felt that the power dynamic was 'mitigated by the kind of relationship there is between students and lecturers', she observed that these experiences left you 'very uneased, one male and female, it's not very easy for you these days to be freely relaxed around a male figure … and also I think it's just easier to open up to somebody of the same gender … it's easier to connect to a female'.

In discussing the race issue further 5I said 'and with white, with skin colour … I think language is the biggest barrier'. She continued by saying 'I think it's just an inherent inferiority complex, it's just embedded, there at the back of your mind there's still that umlungu, so now [even though] it's a couple of years later there's still that shu 'iofisi yomlungu'[61] kind of moment before you walk in, and now it's even worse because he's male'.

5I suggested that this had now shifted and it was more a matter of 'knowing their personalities'. In these comments 5I shows how she has managed her initial reluctance to consult with a white

[61] Xhosa for 'the white man's office'.

male lecturer, even if she still had to take a moment to gather herself before walking into his office. In this she was exhibiting more agency.

Having initially regarded consultations as a hurdle, participants 5E, 5F and 5I made deliberate choices to consult with their lectures. Having struggled initially with consultations, these participants reframed their thoughts in a more positive light as a result of the morphogenesis of second-order emotions, and were able to see the benefits of consultations. This demonstrates how these participants used agency to adapt their practices, in order to achieve their project of passing the DipAcc programme.

The response to 5I's angst when consulting with a white, male, lecturer, from a FG4 participant was:

> *I also think that … [the] student body have this language trump card that they use and … what can I say? If a person turns around to me and says you intimidate me because you're a white English speaker male, I'm a black woman, second language English; I've got nothing to say. And I do think that that is almost used as a trump card, almost 'get out of jail free' card, in many respects to explain poor results.'*

The comments about struggling to consult with white, male lecturers emerged from black students, both male and female, and from students from all three treciles. This FG4 participant appears to exhibit a lack of understanding of how issues of language, gender and race serve to empower and disempower. He also seems to exhibit limited willingness to engage with this topic and be reflective and reflexive. It could be that he is also exhibiting an inability to create a relational good, as this requires a reflexivity which operates relationally.

In section 5.2, I discussed 4A's fear of not being able to ask a question in a way that the lecturer would understand and his fear that he would not understand the response provided by the lecturer. When asked how he coped with these constraints his response was:

> *By making use of tut sessions [where you can] engage with a student who's been through what you are going through … who maybe had the same language problem as you, so the person understands where you are coming from, so they would be more willing to help you, rather than maybe having to go to a lecturer.*

Regarding 4A's comment about consulting with someone 'who maybe had the same language problem'; consulting with someone who is more of a peer whether a classmate or a tutor, who has also struggled with language constraints, makes it much easier to overcome this hurdle. It also means that these students have the opportunity to find a common language and create a deeper understanding using this language.

Whether the barrier of consulting with a lecturer is real or perceived, this constraint deters 4A from consulting. Students should feel comfortable when consulting lecturers as that is part of the academic role. For it to be a pedagogically useful space, lecturers need to make it a collaborative space, where faculty concern is exhibited, and where a 'wide range of motives and types of engagement' (Haggis, 2006, p. 533) are accepted.

4A felt that he could consult with lecturers comfortably now that he was in fourth year, 'I think… I've gotten used to it. I am not scared to go up to a lecturer after the lecture or when he or she's in her office and ask questions.' While he was unable to do this in his first year, 'the one thing that I would use most of the time was [to] try and consult via emails, but that was not effective because she might not [understand] the question … and the answer that you get … you still don't understand'. Having to engage in a dialogue via e-mail became 'something that you fear doing'. 4A still did not ask questions during lectures, this was still too intimidating a space.

Face-to-face consultations were initially challenging for 4A because in an e-mail 'you're given time to put something down' while in a consultation 'first you feel intimidated [and] you start losing words, and then you lose your train of thought, and then you appear as if you don't know what you came here to do. It was only in my first year where I really, really struggled [to consult] because … in my second year I spent most of my time consulting with tutors rather than lecturers … but [from] my third year I just walk up to the lecturer like: I'm lost, please take me through this'. Here 4A shows the gradual progression from being unable to consult in first year, to consulting with tutors in second year which gave him the confidence to consult with lecturers in his third year. This is his personal identity taking shape as he starts exhibiting the practices which will aid him in achieving his projects.

He suggests that when consulting 'make sure that you understand what you don't understand, so that you know exactly what you going to ask … [if I] ask you to explain like a concept, sort of like example Deferred Tax. I will lose you within the first 10 minutes, but if I know exactly what I don't understand, like how does it deferred tax asset arise, I will be able to [remain focussed] … as soon as you start mentioning that I will pay attention.'

To know what you do not know, requires metacognition, and 4A has started acquiring metacognition in this discipline. In saying that he would 'lose you within the first 10 minutes', 4A is referring to cognitive overload. There are too many unfamiliar topics and terms and he would struggle. This is why a technique of spiralling is utilised in teaching and concepts are introduced incrementally during lectures and indeed over successive years. Each iteration

building on the previous one in terms of complexity. All of this needing to take place with the necessary scaffolding firmly in place until students are able to cope on their own.

Moving on to participant 4B who was also in the top trecile in group 4, she too felt more comfortable consulting with a black lecturer 'I didn't want to mention this[62] but I think race also is important, because I feel more comfortable if I go and consult a black lecturer'. She also questioned whether white lecturers react to students differently based on their race.

> *A white lecturer, I don't know if they tend to like focus on the white students as opposed to, maybe it's just a conception that I have. My friend said she came for consultation and then she went to this lecturer. She was sitting at the door and then he was busy with a white student and [the lecturer is] white and they were talking and it had nothing to do with school and she said [for] about thirty minutes. She was waiting for him to give her attention but he didn't. I feel like for us, it's not their fault or anything it's just it's that barrier exists, as much as we don't want to say it exists, but then it exists.*

Here 4B was speaking about the subtleties of racism, and how living in a country which is divided along the lines of race to the extent that South Africa was and still is in some areas, and how when something happens, there are always the internal questions; was that incident racist, or was it not? In this case she was asking herself was it racism or was it just my 'conception'? When asked whether the lecturer had seen her friend sitting outside, her response was 'no it was just an innocent thing but then, you know …' No he did not she says, and then the 'but'. 'But' the possibility remained that he was in his office of power and privilege with a white student, having a social conversation, while a black, female student sat outside patiently and waited.

When the soil is fertile for thoughts of racism, given our history and vastly different levels of privilege, the smallest incident can lead to these thoughts taking root. If students are exposed to 'race-talk', subtle discrimination and othering, they may be right in questioning a white lecturer who does not notice a black, female student sitting outside their door.

When asked why she struggled with consulting lecturers, 4B responded 'I don't know, I feel I have to be formal, I have to be so formal, I have to come with my question prepared and ask the question and leave. I don't even know why.' When asked what she would do if she needed an answer urgently, but had not prepared thoroughly. Her response was as follows:

> *I probably wouldn't ask … with lecturers sometimes, this is universal, it's not white or black, they have that perception that you haven't prepared. If you come to the office you need to come prepared. Lecturers just have that perception that if you come [to*

[62] In not wanting to mention race, I can only assume that 4B saw me as a white person in this interview space. In spite of this, she was prepared to share these concerns with me.

> *consult] you don't know what you're doing, you are lazy, you're not doing your work … I don't want people to have that perception about me.*

When asked whether this was different for women, 4B continued:

> *I feel women need to be perfect. Especially if you're a black woman, you need to be perfect. So you can't go there and make mistakes, you need to prove to yourself, I can also do it.*

4B was a postgraduate student and in the top trecile of her class, and she has commented how she will not consult if she is not thoroughly prepared. 4B next raised an incident which she experienced with her friends.

> *We were working through this subject and we got stuck, so we decided to go and consult. But the lecturer [responded] if you had done your tutorials, all your tutorials, you would know what the answer is. And the worst part is we had done it, it was different from what he said we must do. After that I decided that I'm never going to go consult with him. Because he already has a perception that ok, if you don't know this it's because [you haven't done the tutorial], which is not entirely wrong, but I feel like he should have just checked, is this principle examined in these two tutorials that I gave them. Now we have to defend ourselves and [say] no, we went through the tutorials.'*

In listening again to 4B's interview, in saying 'no, we went through the tutorials', she assumes a little girl's voice, trying to appease and not further antagonise the person who has power over her. This disquieting narrative underlines why students are reluctant to consult.

When this comment was raised in FG4, the response from a participant who believed that the comment was directed at him, was 'I don't believe it though, that they had [done the work]'. Another participant in FG4 continued with, 'I say to my students, if you're scared to come and see me by yourself, come with a few of your friends'. This was what 4B had done, but this was not of any benefit to her. The first respondent responded to this with, 'it makes life easier because then you answer the same question once'. What students may unfortunately take from this experience is not necessarily that consulting with a particular white, male lecturer is problematic, but it may reinforce the stereotype that consulting with all white, male lecturers is problematic.

4B said she liked to work on her own and struggled to consult, but this meant that sometimes she would discover she was 'completely wrong, it's not actually how you do it.' What 4B is experiencing is 'cognitive dissonance' (Festinger, 1962), where she has become aware that what she thought was correct, is in fact incorrect and she needs to act to reduce this dissonance. While struggling to work through a problem and reach resolution is useful, it seems that 4B would sometimes wait until things were 'completely wrong' before consulting, and then would first consult with her peers, who may not themselves understand the problem. Given the hierarchical nature of knowledge in this discipline, this approach is likely to be problematic.

She continued by saying that most of her consultations were for one subject as that was 'a problem child'. She struggled with another subject but said 'I haven't figured the reason why I haven't consulted, because [it] is a very tricky subject ... I think sometimes it has to do with [whether] the lecturer's approachable.' She gave an example of an interaction with an Academic Trainee, and if she was struggling with a concept 'I'd quickly run to his office and [ask for help]. I feel he is young, he understands me, he'll laugh at me first, but he's going to help me. It's that formality – 'casual-ity thing' (*sic*).

Here again 4B questions why she did not feel free to consult. 4B was able to consult with the fourth year lecturer in one subject, and she consulted with an academic trainee in another. In one subject she would not consult the lecturer as a result of a humiliating experience, the fourth subject was not mentioned as being troubling for her and requiring consultation. In all of this, the participant still blamed herself, 'I think the problem … is with me'.

4B's academic ability, her application and resourcefulness, the ways of being she exhibited, assisted her in reaching fourth year, and she was successful in passing the year. However, given her experiences, her memories of her time at Rhodes University may not always be positive.

4B is correct in thinking that her reluctance to consult with other lecturers may have to do with lecturers being 'formal versus casual' in her interaction with them. With the Academic Trainee she found the interaction was informal and she was happy to consult with him. It was easier to approach this trainee as there was a relational reflexivity. There was an effort to work together with a relational output of her academic success.

Participant 4C also spoke about an incident where he had gone to consult with a lecturer and the reaction from the lecturer was that his was a stupid question and not worthy of a consultation. This negative experience at fourth year level had inhibited him from engaging with future consultations with all but one other fourth year lecturer. What should have been a space of concern and collaboration was not accessed, as the opportunity cost of potentially having the same experience was too high for him. He felt it was easier to rely on his own resources, which is likely to have impacted on his academic progress to some degree.

Coming into fourth year 4H found that he:

> *[Was able to speak with any lecturer in the Department, and the support was great. [In first and second year] I didn't do a lot of consulting, because I was not used to that. So I adopted that when I was doing third year.[A lecturer] might say: come to my office, to collect things, consulting time, come any time. That became something that is normal, just to go and ask questions.*

He does, however, recall asking a question during lectures:

> *That question had a follow up question, but [the lecturer] answered the question before I even finished it, because he anticipated [what I was going to ask] but then he stopped and then it was in class, it's already the [formality of the] venue, it's intimidating to ask [questions and so] I didn't ask the follow up question [I thought] maybe not.*

As a result of his interactions with lecturers, 4H was comfortable consulting with them. There was one third year lecturer in particular who said that students should come to see him and collect papers, who created the space initially for 4H and other students to see him for consultations.

Participant 3A found consultations very useful, 'it's very, very helpful because sometimes firstly the tutor won't know how to help you and secondly if I'm working on something and I need help I can just come to [my lecturer] and say: I was doing this, please can you help me. With an email I find it's not quite as effective because there's the delay and I sit with the problem for a time'.

3B conversely felt there was no delay in consulting via email and this suited her way of working 'because you'd send an email and in [about] 10 minutes they respond, so I was actually happy about that. I consult a lot maybe in a week I would consult once or twice. I do face to face [consultations] as well it depends on the question, they both work for me, anything I wanted, I was able to get'.

In discussing how she approached consultations when struggling with a question, 3C said:

> *You would first go to your friend, see whether she has understood it. If she hasn't understood it then possibly both of you would go to (a senior student in her residence, who was also an Accounting tutor) down the passage. It's easier for me to ask for help from my peer … because she explains concepts on a very simple level. If she doesn't have the answer then you take it to the next level which is your lecturer.*

When asked what she would do if her senior student had not been there, 3C responded, 'then I would skip straight to the lecturer and I'd be doing a lot more consultation with my lecturers'.

In second year 3C decided to follow the CA route, and started consulting.

> *[Al]though it was not my initial choice, I'm good at what I do, and I enjoy what I do. I started [engaging] with my lecturers and we established a very good relationship, he was very supportive. Anytime I was feeling overwhelmed I could always speak to [him].*

Once 3C decided on her 'being an Accountant' she decided that her dream could become a reality, and she started firming up the personal identity required for her to become a CA, which determined her project of achieving the DipAcc qualification and motivated her practices. She found the open door policy in the department very useful.

> *Sometimes … you just need your lecturer and being able to knock on their door and be able to walk in, I'm busy doing this question paper, please help me out on this. That is the greatest thing for any person, because you walk in with a question, you walk out here fine. I know [some] responded via email and I had back and forth emailing with [one] the night before an exam, and she was explaining those last minute concepts that you don't grasp. That is really helpful because you don't even need to verify it because you've gotten it straight from the source. So by the time you finished having that email conversation, you close up that chapter and you're done.*

Although 3C would sometimes choose face-to-face consultations as 'some things you cannot understand by reading, or you can't read them as well as they were said. So I think it's more beneficial if you sit face to face with the lecturer or someone explaining to you.'

3A, 3B and 3C, who were in the top trecile of their group, were able to use agency to access the academic support which they required. Whether through face-to-face consultations or through e-mails, both were experienced as enablements. The type of question and the time of day determined whether it was a face-to-face or an e-mail consultation.

3D also found 'the availability of lecturers and the fact that we have consultation times and open door policies' to be beneficial.

> *I always thought if you want to speak to a lecturer: book an appointment. When I got here, most of the lecturers are pretty chilled, you can come talk whenever you want. So that was cool, it's ok to go speak to a lecturer. I don't have to reserve my question, I can come to you after the lecture and ask the questions [as] I'm not very comfortable with putting my hand up in the class, so that already took away the burden before even going to speak or consult with any of the lecturers.*

While 3D had not herself experienced difficulties consulting with lecturers she said:

> *People who I know who aren't quite comfortable speaking to lecturers, are people who are shy or who can't speak freely. Those are the only people that I've encountered who feel that there's a barrier. Some of my friends and other people I've spoken to say: I'm kind of not keen to go and speak to my lecturer because I can't speak English properly.*

While seeing consultations as an enablement, and being able to use them as a resource, 3D was aware that for other students consulting was a problem, due either to confidence problems or due to language problems.

Consultations remained a problem for 3E. 'Normally if I consult: [I] email. I find it easier for me, because having to get there and I have to memorise my question. No, I can't. I just feel so intimidated. What if the lecturer asked me a question back? I am standing there, actually I don't know how to answer this.'

This participant had mentioned earlier that she was delighted to have a Xhosa-speaking lecturer. She was asked what had changed. 'Perhaps it's being comfortable around people that you have stuff in common with, even if I see [him] somewhere ah [hello]! So going to [him], no-brainer, and now we need to go to [another lecturer]. Mmmm, not very used to [him], let me email him.'

What 3E is referring to, is something many other participants have discussed. Having the confidence necessary to consult with one lecturer, does not mean that a student has the confidence necessary to consult with another lecturer. Some lecturer are better able to create a space conducive to collaboration between themselves and students. A space where relationality can grow and where the barriers which students may experience can be reduced.

In this instance both lecturers 3E was referring to are relatively 'young', male and neither were white. It therefore seems that the common language and shared lived experiences between the lecturer and the student were what made them more approachable. Any difference in personality would be difficult to determine from what has emerged from this study.

The more similarities or commonalities there were between students and the lecturers, the easier it was for students to consult. If lecturers were closer to students in age, if they were the same gender, if they were the same race, if they could speak a common African language - English being a second language - these all reduced the hurdles which students experienced when consulting. For this reason tutors and Academic Trainees felt more approachable to students; and younger black lecturers, especially, are seen as more accessible. This is not to say that 'older' and white academics are not approachable, but, they need to put in additional effort to create collaborative spaces and to be seen to welcome consultations and want to create a relational good of student academic success.

Remembering his first year at university 3G said:

> *I don't remember going for consultations, simply because I lacked confidence to speak English. Even to ask questions was [hard], you'd think about the question, and you still have to put the words together; how am I going to say this, how's everyone going to look at me if I stumble, those are the things that are challenging for some of us. [Now] it doesn't play much [of a role] because when I consult I make sure I have done my part, I have tried everything that I could to understand. [When] you see me going to consult then I really don't have an idea of what is going on.*

Here again a progression is revealed, this time from being unable to ask questions in first year, to being able to consult in third year, even if it is only when 3G 'really' has no idea of what is happening in his work. Most students from quintile 1 – 3 schools are taught in their home language up to at least Grade 4, with many schools electing to use the teacher and students' home

language as the medium of instruction up to Grade 12, even if they revert to English when necessary for more technical terms. While the final assessments are written in English which in itself is a significant barrier for learners who have conversed primarily in their home language, this barrier remains when the learner arrives at university, and all teaching and learning, and much socialising, takes place in English. This is where smaller collectivities, like tutorial groups, or having an effective mentoring programme, or the CESP, provide safe spaces for students to start learning to interact in a second language. This may be in the form of code-switching initially, but it needs to reach a point where the student is comfortable framing questions in English and being able to hear and understand the response in English.

This made 3G more confident about consultations, 'I do feel confident with [all] other lecturers', and she was consulting in all subjects except one, 'because they give you lecture notes, they give you slides, you go to lectures, and I understood the topics last year but I was just so lazy, so now I'm like oh! So this is why you did do this and this'. From a Bernsteinian perspective, 3H had understood the theory, but she had not understood the need to obtain mastery over the procedures of investigation, and therefore did not exhibit practices appropriate for success in the discipline.

Student participants had commented on being reluctant to ask questions during lectures but that they would ask questions after a lecture, having consulted their friends, and sometimes their tutors; but only if they believed they were still struggling with the topic. This is problematic, as in consulting with their friends they may not get the correct answer, but believing that it is correct, they would not consult with staff. These concerns were shared with the various focus groups.

The FG4 lecturers responded as follows: 'I just wish they would ask the question in class and then get it over and done with' to which another responded 'they are not ready for it', and yet another, 'and there are cultural differences or issues there'. The 'not ready for it' and 'cultural differences' responses show some sensitivity to what students feel, but these do not begin to explain the angst that students feel in trying to formulate questions in English and then the fear that they may be asked a question in return.

Struggling to consult with a lecturer is not something peculiar to the students in this study. In both Case's 2013 and Kotta's 2011 studies, third year participants had not consulted with lecturers prior to encountering a lecturer who made a specific effort to engage with all students.

Many students have provided explanations of why they cannot ask questions in lectures. It takes a while to translate and construct the question properly; they are concerned that they are not using the correct language; the lecturer may assume what they are trying to ask and interrupt them and

answer another question; asking a question may result in questions being asked of them; asking a question brings attention to them. While it would be more useful for students to ask questions of lecturers at times that are convenient to the lecturers, a comment from a FG1&2 participant provides some direction 'we are here to serve the students'. If we are here to serve the students, we are here to answer questions which they ask, at the times they choose to ask, in the format they choose to ask these questions and not at a time, in a place and in a format that is suitable to us.

The comment about being here to 'serve the students' is interesting at another level. In terms of Hegel's master/slave concept which was discussed when examining 'othering' this is the polar opposite. If as lecturers we are here to serve the students, we are the 'slaves' and the students are our 'masters'. An oppositional reframing of the concept of 'othering'.

Going back to providing a collaborative space for students to reach their best potential, getting something 'over and done with', also seems to fall short of collaboration and again insight and empathy into how students perceive these formal spaces. The responses of not being ready and there being cultural issues are far more empathetic and inviting of collaboration.

FG4 participants were asked about students' experiences of feeling stupid when they asked a lecturer a question. The response from a participant was 'maybe they were [stupid]'. It needs to be borne in mind that while these are postgraduate students who were being discussed, any student who is accepted to study at Rhodes University has already proven themselves to have an above average level of academic ability, given their Grade 12 marks. The respondent felt the comment had been directed at him and later came back to the point and said:

> *But it is important when they come in and they say I don't know [that you ask] Ok, what do you know? And then you, then they actually answer, they hate it, but you, they actually answer their question themselves, ok. Have you read the [source material]? No. Why haven't you read [it]? I don't understand. Ok, open it, read it aloud and tell me what you don't understand. They hate it, but it's the only way to illustrate how they're supposed to go around interrogating [the discipline]. And I am quite happy to tell the student when they start using [the wrong framework] that that's silly. Because otherwise one is going to end up with a case of if one is too nice, too kind with errors that should not be happening, you are just reinforcing it. They need to realise that there is a change, they need to read their text book, they need to read their notes, they need to attend their lectures and they need to read the [source material].*

This participant suggests that students in this space 'hate it'. I can only imagine that any student exposed to questioning in that manner would hate it. As with many of the participants in this study who spoke about just such an experience, they would be unlikely to return for a second consultation.

Mann suggests that '[w]hen the learner asks a question and this question is not heard, is brushed aside or is ridiculed, it may be difficult for the student to gain a sense of themselves' (2001, p. 13). So too for these students being brushed aside by a lecturer would be challenging.

FG4 participants were asked about students feeling that they were being interrogated during a consultation. Students pluck up the courage to consult with a lecturer, but then feel like they are being cross-questioned and that they are wasting the lecturer's time. Participants were asked if it was possible to ask questions clarifying the query which the student has in a way that does not make the student feel like they are being interrogated. The first response was:

> *Something I've been specifically this year doing different [relating to consultations], is … that if you come with a question and you haven't even opened your [book], I'm not going to answer you, because .. you're going to sit there, you're going to go open the [book], because that's how they have to behave in the ITC ... to the point now that I am actually teaching straight out of the Act. At least that will force them to read it.*

This study has shown how many students struggle with the constraint of learning in English, to the point that they are reluctant to consult with a lecturer. Teaching straight from the textbook, with the academic language that it contains, is not going to be of much benefit to students. Students scaffolding has to be built up to a point where they are able to work from their source material. Otherwise there would be greater benefit from being at a distance-learning institution, where the notes would have been specifically constructed to aid students.

On many occasions during the focus groups, academics spoke about wanting students to consult, and wondering why students were not consulting. This is an example from a lecturer, of a student coming for a consultation, where the nurturing and collaborative environment which would be beneficial to students seems to be lacking. Having looked at the concept of relationality and creating a 'relational good', point 6 of the requirements for a relational good to exist is that a relational good 'needs *'a reflexivity that operates relationally'*. This cannot be an autonomous or a fractured reflexivity and the relational good must be for the benefit of the participants (Donati and Archer, 2015, p. 212). This reflexivity should be able to generate a collaborative space where students can reach their maximum potential.

Other participants in FG4 responded was as follows: 'I think that's something that I keep having to challenge myself on … we're human, and unfortunately sometimes we might have had a string of students coming to see us, and it might have been after a lot of them had missed lectures or something, and eventually you just, you snap'. Another agreed, 'or you are irritable'. These participants speak about firstly inner conversations, and therefore reflexivity, but also their

humanity. We are not perfect, but we need to keep trying to do better. Acknowledging this is the first step to creating spaces which students will feel comfortable stepping into.

The discussion moved from interactions with students to transformation. 'We need to try and bridge that gap' which was followed by 'we need [more] black academics'. The benefits of having black academics in the department was acknowledged, 'you will have students who come in and say: I went to see [a lecturer and they] suggested I come and chat to you. So already you see that bridging happening.' And 'now [if] we had more academic trainees and young lecturers to lecture the students at their level, it would facilitate that process a lot more'. While I do not think it was the way the comment was intended, 'to lecture students at their level' appears to imply that students are not at a suitable level academically, but what I believe was intended was that academic trainees, themselves only just out of fourth year, would be more attuned to the areas where students would struggle. There was consensus around one participant's comment that 'a lot of the really strong CTA programmes are … carried by academic trainees'.

A FG4 participant spoke about a past student who 'had no fear of consulting'. The participant relayed how this student had said 'you need to stand up at the beginning of the year [and] you need to say to the African students in the class: look this thing of them being scared to consult with white lecturers is absolute nonsense. They've got to get over their fear otherwise they are not going to be successful.'

There was some agreement about this point, to which the original respondent commented 'there's something very deep about this whole thing, about being afraid to consult and not wanting to look silly'. The suggestion in response was:

> *That's where … academic trainees [would] bridge the gap a lot, [while] they can't answer all the questions, they can't do all the consulting but, it can be an intermedia[ry] … they can say to the student hey, why don't you go and speak to the lecturer about this … and then once you've broken down that barrier then it's much easier after that. So they definitely do provide that transition … it's a huge chasm to cross without somebody to come and help you … for a lot of our students.*

Some of these comments would have come as no surprise to SAICA participant SC1, who commented that in her experience some lecturers make students 'feel stupid … because we believe they (the students) are just useless and they are complaining because they are not clever and they wouldn't have passed in any case'. The comment then continued into the old story about the first lecture of the year where the lecturer says to the students gathered: look to your left and look to your right, only one of you will pass this course. 'Now you tell it to a black kid [who is] already inferior because [of] apartheid and [the prevalent perception] that because you've got a

black skin [you are inferior as] only white skins are very superior … we instil this inferiority in them because they don't know what it is to get the best'.

It was for this reason that a requirement for running the Thuthuka Bursary programme was that these bursary recipients were given the 'best accommodation'. While SC1 had been told that the students were black and therefore 'wouldn't know better, just … give them second hand books'. This participant, however, required that these bursary recipients were given 'decent accommodation … fed … exposed to the best lecturers'.

Within FG3 there was a response to students' reservations about consulting with lecturers. 'I'll accept that there's the disengagement through cultural fear but I don't accept that that is the only explanation for disengagement in our undergraduates. There's disengagement through laziness, disengagement through social media distraction, disengagement through lack of curiosity are all equally plausible hypotheses that explain the situation we find ourselves in.' This was qualified with 'I'm just creating an intellectual challenge … I'm not going to sit here and meekly accept the proposition that it's only us to blame because we're not reaching out enough across the cultural divide, to our students'.

This lecturer is correct, there could be many reasons for students' lack of engagement. These focus group discussions were being held to examine the issues students had raised. It is always useful to discuss reasons behind a lack of student engagement and to find ways of reducing this problem. This does not mean that the problems raised by these students should be overlooked, simply as there could be additional factors which were not raised by participants.

Another FG3 participant said 'but it's the strong ones that come and consult, it's the weak ones that we want. How do we get them in? Because they are the ones that should be consulting. And I mean what can you do? You can do nothing. As I said my [student] who got the highest mark, she wants to consult on a weekly basis'. In this response the lecturer was showing a lack of agency in understanding and in how they elected to address the problem of student consultations.

Another participant commented:

> *A lot of students these days feel more comfortable talking to [younger black colleagues] they don't necessarily want to talk to me. [Regarding] my colleagues' frustrations, those who do come and consult, they will ask a question, but when a question is put to them: do you understand now what is going on? The answer is: yes, I understand the work. But I think they're confusing 'I understand the work' for meaning I understand where that number comes from, so when the same concept gets examined in a different context or in a different form in an exam, they can't identify the pattern.*

Given the responses from student participants, it seems that being asked a question in a foreign consultation space initially makes students so nervous, they are literally lost for (English) words, and it is easier to say you understand than to try to explain what you do not understand.

Responses from the first and second year lecturers' focus group were different. 'It's actually being afraid to ask questions, there are some things that students [want to know], what if it's not like this, it's that and that? What if? So those kind of questions come to them but they are scared to ask those questions. Then they get that very same 'what if' they thought about in class, so I don't know how we can [create that space] for them to be open to ask questions.'

6.6 Comments from repeat students

As the interview phase of this study spanned a twelve month period, there was an opportunity to conduct a second interview with participants who had needed to repeat a year. This second interview provided valuable insights into what students had done differently having had the experience of failing a year, and whether this had resulted in an improved result the following year.

Participant 5F realised that he needed to 'start working from the beginning' and 'to pass every test and exam, even if I just get 50'. After failing a test in his repeat year he was forced to reconsider his study strategy as he realised he could 'fail again if I don't become serious'. In his previous year he had only attempted the tutorial work for one subject, and these he had used to revise prior to test days. A change which he implemented was that in his repeat year he undertook to do the tutorials for all subjects as a matter of course, except in one subject and there 'I used to do most of them'. 5F was now taking two to three weeks to revise for one test day.

In his first interview 5F had said that he 'just worked harder' when he realised that he was not passing subjects during test days. But in his repeat year he 'realised it's not about me cramming everything, it's about me understanding everything. By the time the exam and the test day came I wasn't as stressed because I already knew things; I had been working consistently'.

In his first interview 5F had said he sometimes felt 'I don't want to study today, I'm really tired, I don't feel like doing it' and 'we literally have free days, so much time, [in the] first week I just sat at home'. In the follow up interview this had changed to 'this year I was just working throughout. I worked for about 2 or 3 hours every evening, then I [kept] on top of things.'

5F found that it was easier to manage the workload in his repeat year, 'I used to think last year it was so impossible to complete all those tutorials; it all became possible this year'. If he had not managed to complete a tut before the tutorial there was an opportunity to 'make attempts after[wards].' His workload was under control to such an extent that he also obtained papers from other institutions to practise topics, as he knew that the SAICA (ITC and APC) exams would be set by lecturers from other institutions. 5F was making every effort to ensure that he had taken advantage of all the learning opportunities and that he was working towards understanding as much of the course content as possible. His focus was also shifting from the CTA assessments, to the ITC assessment which would follow.

Participant 5F also used a different approach to how questions were read and understood. 'I noticed I took longer [with the required]. Last year, when you're told there's 30 minutes reading time, you're trying to rush everything in the 30 minutes. This year … I wasn't reading everything entirely in the 30 minutes, I took longer reading. The longer [I took] reading, the quicker I got to understand the scenario. By the time I get to write I have fully understood what was going on.'

In terms of what changed in her repeat year, participant 5I said she demanded from herself '100% lecture attendance, attempt [tutorials] in full, properly. I wanted it to feel I was doing it all over again the first time, I didn't slack, and I've never worked so consistently in my life. Coming back from school, it's lunch, then you study. And then it's supper and then you start working again.'

There was also a change in how she approached the 'required' part of a question. 'Especially with the courses that have lengthy 'requireds', I'd break down sentences [into] this is what the first part wants, and [this is what] the second part [wants].' Participant 5I felt that 'the more you understand the content the easier it gets' [to understand the required].

In reflecting on her second year in DipAcc, she said 'everything was clear, even the lectures. Last year I would sit in a lecture and get bored. After 30 minutes I have no idea what this man is saying.' In her repeat year 'it was so easy to follow, even with the explanations, you know what they're talking about'.

Both 5F and 5I made significant changes to how they approached their studies in the repeat year. Both were far more focussed on completing the planned coursework properly. They worked consistently from the beginning of the year, and attempted as many of the tutorial examples as they could. Both participants were aware of being more focussed during lectures and more mindful when reading through the 'required' section of the tests and exams, to understand exactly

what the examiner was looking for. This meant that 5F was writing less during a test as he was more mindful of what was required.

In these changes, both participants exhibited a greater focus on 'time on task' and 'active learning' during lectures. Both of these group 5 participants seemed to be more comfortable with the language used during assessment and were using the 'required' part of the assessment to accurately direct their 'trained gaze' in formulating their solutions. 5F in particular seemed to have focussed on the acquisition of cognition, planning, monitoring and evaluating the benefit of the strategies she was using. This far more focussed and engaged way of learning proved to be successful for both of these participants.

5F and 5I both had a clearer focus on passing their DipAcc years and the practices which they needed to be utilising in achieving these. In so doing, the formulation of their personal identities was far more evident in these second interviews.

4H and 4K needed to repeat 3rd year to be permitted to enrol for the DipAcc year. When asked what he did differently in his second attempt at third year, 4H spoke about how during the first semester he used to 'cross-night' prior to exams, working from around 1am and then stopping the following morning at around 6am. That cycle would continue for a number of days. This became problematic when he had to stop working early the day before the exam. After the June exams he decided that he could 'work better if I start working at 8 in the morning and finish working at 10 at night, and get a good night's sleep'. This meant he was not exhausted – and on one occasion, falling asleep – during the exam.

While waiting for his DipAcc exam results to be released, 4H said 'I didn't think I wrote enough, I'm not sure if that answer was correct. Maybe I should start revising, but [I] still have things that I need to attend to.' Although aware that in this subject he may not have provided enough information to pass, instead of focussing on that subject for one week in the lead-up to the release of his results, his focus had shifted to the 'other things' that needed his attention.

In section 5.2 I observed how 4H had shown himself to be a social actor with a social identity. He found it difficult to put himself and his own needs (even academic needs) ahead of the needs of others. In this instance it was his family needing assistance with issues relating to utilities. 4H was the person who had access to technology and who could resolve these problems. Instead of spending the week focussing on himself, 4H sorted out the needs of the family. As a result of this he did not obtain the marks required for a pass mark in this DipAcc year.

In putting the needs of his family first, 4H is similar to the student mentioned in Case, Marshall, McKenna and Mogashana's study, where 'a great deal of energy went towards managing [the family's] basic financial requirements' (2017b, p. 130). 4H was not organising or providing funding, but was assisting in processes which the family was not able to do without.

In his follow-up interview, 4K spoke about the strategies he should be implementing: 'it's all about working smart … about understanding the work … not trying to cram things but just trying to get a full picture'. While he spoke about these, they were possible strategies not practices. He had also considered consulting with lecturers and getting feedback on tests written earlier. This comment was made the day before the exam and he had not yet done this. It seems that while 4K knew what he should be doing, the opportunity cost of these practices was too high for him.

4K had other distractions which seemed more important to him than his DipAcc studies. He had registered for another course which took time from his studies, even during exam periods. There was also a trip out of town the day before an exam. 4K's focus was not on the practices required to be successful in this very demanding year, but rather on the social engagements which he enjoyed. For a student registered for a course as demanding as the DipAcc year, these practices were not conducive to success in the discipline.

6.7 Summary of the impact of departmental interactions on participants

This chapter on the planned TLAs in the department started with a recap of the constructive alignment which is required during teaching and assessment of the planned curriculum. These TLAs are planned to assist students in reaching the required level of understanding of the curriculum and the assessments, firstly formative and then summative, which are scheduled to test the acquisition of this knowledge and understanding. Next I discussed how the discipline of Accounting, with its hierarchical knowledge structure, required a specific engagement from students. This started with understanding the theory, acquiring mastery over the procedures of investigation, and in the process, acquiring a trained gaze.

Many students spoke about the value of tutorials, where the tutors had prepared thoroughly, and especially when they themselves had prepared thoroughly - preparation being a shift into the agential domain. The benefit of being able to ask questions in your home language, and of a tutor who was only a couple of years older than the student, especially where the tutor had similar lived experiences, was also expressed. The smaller size of the tutorial also made students feel less

intimidated and more able to pose questions. One student spoke about the difficulties he had experienced in understanding how even what seemed to be the most basic technology, powerpoint, should be used as a learning opportunity.

In one subject participants experienced a lack of alignment between how work was presented during lectures, tutorials and formative assessments, and how this work was presented in tests and exams. Participants also felt they had not been exposed to the format of the solution which was required in one test or exam, which proved challenging for a couple of students in the top trecile.

Many participants found language to be a stumbling block during assessments. Given that some ESL speakers require time to translate the question into what they understand and then convert the solution back into English, poses a question about whether these students should be provided with extra time in an exam situation, to allow them to demonstrate their best academic potential, in the same way as other students who having reading or writing difficulties. Participants also struggled with understanding the scenarios provided. Some students were explicit about exactly what processes they were required to follow, if only they understood the scenario.

Participants who were not performing well academically or some who were repeating an academic year, seemed not to have been provided with any additional guidance or support. This meant that for some of them, they were simply repeating the same ineffective study methods which they had previously used. As with Case's (2013) research, this study showed that students who are repeating an academic year may struggle to integrate in a new group of peers.

The more senior the student, the greater the need to focus on practices which would be appropriate for achieving their project of successfully completing the DipAcc qualification. There were some third and fourth year participants who elected not to reprioritise their ranking of the orders of reality to privilege the cultural system with its propositional knowledge, over the socio-cultural system, and this generally came at a significant cost. Those who repeated these senior years generally showed that in their repeat year this was one of the first changes they made to their practices and way of being. There was also an awareness on the behalf of some participants, that the increasing independence required by the department was carefully constructed over the period of the four-year programme. Within this creating of independence, the department needs to ensure that they are not abandoning the student.

From the interviews it was evident that the more senior the student, the more important was the need to consult with lecturers. This was easier for white students, and for students who were comfortable speaking English, but more difficult for those who experienced a language and a

cultural divide. Some students needed to contemplate their reasons for not consulting and reframe this to allow them to take advantage of these learning opportunities. Consulting with a group of friends sometimes made this easier. Students in both Case (2013) and Kotta's (2011) research similarly experienced difficulties consulting with lecturers and also found that using corporate agency and consulting as a group made this hurdle more navigable.

Difficulties with language also emerged during consultations. Students told lecturers that they understood an explanation, even when they did not. Participants explained that it was easier to say that they understood than to try to find the language to explain what it was that they did not understand and potentially face follow-up questions. The problem of language continued when there were queries during lectures, with even fourth year students feeling that the lecture space was too intimidating to ask a question. Participants would often ask questions after lectures, however, it meant that the opportunity for learning during the lecture space where other participants are likely to have had the same question, is lost.

More senior students saw the value of being compelled to complete weekly assignments during the first years which forced them to engage with the work, and to discover sooner rather than later, when they did not understand a topic. Being forced to complete assignments meant that students did not need to exercise the same degree of agency as they did in more senior years, where the completion of tutorials was optional, but where students were generally more focussed. Compulsory assignments also encouraged students to develop a good work ethic.

Students found it easier to consult with academics where there were similarities in terms of age, gender, home language, lived experiences. Each of these lowered the hurdle of consulting and therefore the degree of agency which needed to be called upon to decide to consult. Participants would often first speak to a friend, then a tutor and only if they still felt they did not understand the problem would they consult. This is not problematic as long as the friend or tutor is giving the correct advice, but having incorrect understandings is not going to be useful. Participants were less likely to consult in first and second year, but found it necessary to start consulting from third year onwards.

Students who were not able to clearly articulate ultimate concerns beyond being at university or being in the DipAcc class, seemed unable to lift their gaze beyond this, and to reach for the next stage of their concerns.

Differences in how academics perceived students, and differences in how academics in the different academic years perceived students were quite pronounced. It seems that the more senior

the year being taught, the more lecturers felt that students needed to be independent and were no longer their responsibility.

There seem to be significantly different understandings between the different focus groups of what is required in constructive alignment, and what is meant by memorising or rote-learning. Certain ways of learning and trying to understand procedures are useful and are part of the process of learning. If these are seen as being 'rote-learning' but no alternative is provided, this could be debilitating for students.

Many students spoke about difficulties experienced with terminology used during summative assessments. Having discussed this in the three focus groups and having heard from SAICA that what they required was 'simple business English', and having had follow-up discussions with the departmental leadership on this, there has already been a shift in the department. There was a discussion at staff tea around whether 'echelon' is an appropriate word to use in an assessment (no, unless it is a word used frequently when teaching). Subsequent to that an e-mail was sent to all staff specifically advising that all exam papers would be checked specifically to ensure the use of simple business English. Change has therefore taken place subsequent to the focus group discussions, although change may also have taken place without the discussions.

Ratele and Mokotedi observe that 'the worlds of the learners beyond the formal learning environment impact on their learning and what they make of the learned material' (1997, p. 480). This is something to become more aware of in the daily struggle of students trying to understand what their lecturers are saying.

Amongst some academics in this department there is a sense that we do not get the 'best' students and at a certain level it seems that this is a relevant excuse for poor academic results. This needs to be turned around. Our focus need to shift to, these are the students we have been given to work with; how do we teach them the practices and ways of being which are appropriate for success in this discipline always being mindful of the caution from Vorster and Quin (2017) about 'epistemic othering'. Also, how do we best collaborate with our students to assist them in reaching their best potential, using Vygotsky's ZPD and Chickering and Gamson's 'faculty concern'. At another level in this comment we reveal our own departmental inferiority, and a hankering back to the 'good old days', as we compare ourselves to other departments at better-resourced institutions, and feel that the students who register at this institution struggle more academically. We need to contemplate how we see ourselves as a department and be proud of our achievements.

It seems that there is a need for ongoing transformation in the arena of teaching and learning within this department. As one of the participants in a focus group said, if it means that as academics we need to change, then we must do so. The theme of change continues in Haggis' statement, when referring to the five points listed at the beginning of this summary, that '… it is the responsibility of the teacher, not the learner, to consider what might need to be changed in order to address these issues' (2006, p. 533). She goes on to suggest that 'many of the problems experienced by learners are at least partly being caused by the cultural values and assumptions which underpin different aspects of pedagogy and assessment' (Haggis, 2006, p. 533).

In this section participants are aware of the engagements with the department which they found useful. Participants found lectures useful, but many commented that lectures made the most impact when they had read in advance of the lecture. This pre-reading assisted the student in understanding both with the language which would be encountered and the concepts to be covered. ESL students would often not ask questions during lectures and would need to consult with the lecturer afterwards. Tutorials were also seen as useful, particularly if the participant had prepared the work in advance. This was also a space for participants to interact with a tutor who was also a student, but a couple of years ahead, which meant that there was weaker framing (control) within the tutorial. Formative assessments were seen as problematic when this was in a format not previously encountered, or where the solutions were required in a format not previously encountered. Consultations were seen as a space where questions could be asked outstide of the lecture room or tutorial venue, if the lecturer provided a collaborative and nurturing space for this. Many participants spoke about how consulting with a lecturer resulted in a negative experience which sometimes meant that the student would not consult with that lecturer, nor sometimes with any other lecturer, in the future.

Having to use English in these learning spaces, was a thread which ran through many of these interviews. It was a problem in the lecture theatre, the tutorial venue, in assessments and in the consultation space. Being an ESL student during these learning opportunities served to constrain, to inhibit and to disadvantage the individual. Tutorials were sometimes spaces where tutors and students could converse in a language other than English and participants found this a relief from needing to continuously translate what was being said.

Needing to manage scenarios which were unfamiliar not only meant that students struggled to understand the topic, but in some cases meant that the student could not obtain the full mark allocation to which they should have been entitled, as they did not know what type of asset the end-product in a cycle would be.

What could be of use in assisting students in obtaining epistemic access to the discipline, would be lecturers paying attention to Bernstein's (2000) Specialised Interactional Practices (SIPs). SIPs have to do with the classroom practices which exist and relate to both interactional practices and locational practices. Interactional practices refer to the selection, organising, sequencing of the topics to be covered and criteria, pacing and assessment of these topics. It also refers to the position, posture and dress of the individuals involved. Locational practices refers to the physical location and layout of the lecture space, and the rules of conduct and manner in which interactions take place.

Accounting academics may say that they do not control the content of curriculum, and therefore the selection of the topics. This may be so, however, they do have control over the organising and sequencing of these topics, which needs to be done with care, but of equal importance is making the criteria for assessment known to their students, and ensuring that the pacing of their teaching is not such that students are lost on the way. Through constructive alignment, assessment should also be fair and reflective of what students have encountered during the course. Not to be overlooked is the position and posture of the teacher. Participants in this study have commented on how they were pleased that their lecturers dressed informally, as this made them more accessible. In the same way the position of the lecturer in the classroom and the lecturer's posture and demeanour will also make them more or less approachable. It is here where lecturers need to contemplate their responses. Lecturers should be aware of the effect of misusing their authority within the classroom. Perhaps it would be more useful to focus on creating the collaborative environment which is required for students to reach their ZPD.

Having funding and speaking English as a home language, were enablements not requiring significant effort on the part of the individual. However, when it came to teaching and learning opportunities within the department, every enablement required active engagement on the part of the student and this engagement would only take place after inner conversations and reflexivity and a determination of the project which the individuals was working on, which would be based on their ultimate concerns. The chosen project would require practices, which would be how students chose to interact with the discipline's TLAs.

The final words in this chapter come from a participant from a peer institution. 'I think … we've built a culture of a caring department … our students get along. We've got just students, they help each other, they work together. They [sit] in groups and that for me is the greatest, I think that we are in the real South Africa' (PC1).

Chapter 7 - Transformation opportunities

'What kind of Chartered Accountants are we going to be if we are going to ignore the social issues that we will actually eventually get to [experience] in the world?' (research participant)

This chapter looks at comments made by student participants relating to the student protests of 2015 and 2016 on the one hand, and the role of mentoring as a mechanism for supporting Accounting students on the other hand. The student protests emerged as a result of a national frustration at the slow pace of progress in the accessibility of higher education institutions, both financially and epistemically; while student participants' comments seem to indicate that appropriate mentoring is a suitable mechanism for making this space of learning more accessible.

In the previous three chapters I shared students' experiences of the financial and language constraints under which they operated, and how they struggled with unfamiliar scenarios which would have been more accessible to individuals with greater financial privilege.

The problems experienced when learning in a language other than your mother tongue; learning about the work of theorists from the global north as opposed to the global south and in particular as opposed to theorists in Africa; and being confronted by scenarios or contexts which were unfamiliar to students; formed the basis of the push towards decolonising the university curriculum. Le Grange suggests that the conversations about decolonising the curriculum are 'long overdue, given that the Western model of academic organisation on which the South African university is based, remains largely unchallenged' (2016). The focus in the national protests therefore encompassed the unaffordable and ever-increasing cost of tertiary education and the decolonisation of tertiary education. Rhodes University faced additional protests in 2016, and these had to do with how students perceived the institutional responses to the objectification and abuse of women on campus. These were the three topics which formed the basis of the student protests on this campus.

7.1 Student protests

The protests which took place at Rhodes University during 2015 and 2016 had to do with three concerns: the continued coloniality of the institution; the high cost of student fees; and the institutional responses to objectification and abuse of women on campus. Each of these became known under a different hashtag: #rhodesmustfall and #rhodestoowhite, #feesmustfall and #rureferencelist.

The first protest, #rhodesmustfall, referred to the calls for the removal of the statue of Cecil John Rhodes on the University of Cape Town campus. This spread to other campuses and in the second semester of 2015 Rhodes University experienced calls for transformation and decolonisation which took place under the #rhodestoowhite hashtag. These calls for decolonisation continued into the first of the #feesmustfall protests which started in the second semester of 2015.

The 2015 #feesmustfall protests emerged as a result of the increasing cost of student fees at university. The South African government's budgetary allocation to HEIs increased from 0.68% to 0.72% of the Gross Domestic Product, over the period 2004/5 to 2015/6, which was an increase in real terms from R9.8 billion to R30.3 billion. However, this is not sufficient to subsidise the number of students which had doubled during this period (Badat, 2016). The 2015 protests resulted in the South African government deciding that there would be no increase in student fees in the 2016 academic year, which put universities under immense financial strain. This protest continued into 2016 with the government deciding at the end of the year that universities should cap fee increases for the 2017 year at 8%. However, it did result in NSFAS providing funding for 'missing middle'[63] students and in FASSET funding being set aside for 'missing middle' students studying Accounting.

It is no surprise that these first two protests around funding and language and curriculum issues, reflect the student experiences examined in chapters 4 and 5; the financial constraints and the language and communication constraints experienced by participants in this study. Chapter 6 covered certain aspects relating to the calls for decolonisation. That is the inaccessibility of language that was used in lecturing and assessment spaces and the selected scenarios being unfamiliar to students.

The third protest which took place during April and May of 2016, was the #rureferencelist or rape protests. These protests began after the university failed to respond appropriately to posters which had been distributed around campus allegedly quoting comments made to rape complainants by university officials. After these posters were twice removed by 'persons unknown' a list of the names of eleven male Rhodes students and graduates, was posted on social media with no other comment. The individuals named were alleged to be linked to incidents of rape and lectures on campus were brought to a halt during the week of 18 April while student protest marches and meetings were held on campus regarding these alleged rapes. This list of names was distributed

[63] The 'missing middle' group of students are those whose combined family income is between R120 000 and R600 000, making it too high for them to be eligible for NSFAS funding, but too low to afford student fees.

widely and some of the individuals were removed from their residences by a large group of protesters moving around campus.

Protests themselves are the use of corporate agency to try to force change on the part of the institution/organisation/government. The #feesmustfall and #rhodestoowhite protests, would have been a pushing back against those who hold the roles and resources and would therefore be a structural emergent property of necessary incompatibility, which resulted in a situational logic of correction. On the other hand the #rureferencelist protests had to do with beliefs and attitudes towards (primarily) women, which would have been a cultural emergent property, and the university as not having appropriate structures in place to deal with allegations of rape, which is a structural emergent property. Both of which result in a situational logic of correction.

Most of these protests resulted in lectures being disrupted for various periods of time. Given that Rhodes University is a residential university, it also meant that protests on campus impacted significantly on students living on campus. While the 2015 protests took place during the second half of the year, the 2016 protests started in April and continued intermittently until the week before exams started in October.

The first student interviews for this study were the group 5 interviews which took place at the end of 2016. These DipAcc students had had their final exams delayed as a result of the protests, and had not been told which venue would be used for writing the exam until the morning of the first exam. This caused extreme anxiety for this class of students. The students who were in their first, second and third academic year during the 2016 protests, were likely to have formed part of the group 2, 3 and 4 study participants who participated in the interviews in 2017.

As the protests themselves were out of the ordinary, especially for a small campus like Rhodes University, it could be argued that these events should not form part of a study such as the one reported on in this dissertation. However, as Flyvbjerg (2001, p. 78) argues, 'extreme cases often reveal more information because they activate … more basic mechanisms in the situation studied' giving the researcher a better opportunity to study the underlying causes and the consequences of these generative mechanisms. While most of this study does not focus on what Flyvbjerg refers to as 'extreme cases', in including participants' experiences of the protests, these were 'extreme circumstances', and the underlying causes and the consequences of these need to be understood. Some of these underlying causes and consequences have been already discussed, and additional aspects will be better understood through participants' experiences of these protests.

As these are participants' experiences of these more 'extreme cases', and as there is so much being said in these comments, I have allowed the participants' voices to be more dominant in the section which follows.

7.1.1 Student experiences of the campus protests

A white group 5 participant was focussed on her academic performance and this resulted in her experiencing difficulties with the protests which took place during October 2016. As the DipAcc students write exams much earlier than other students, she had prepared a detailed study programme, and the time-table being delayed for a couple of days meant that she had completed her revision as planned and then had to reschedule a couple of extra days of revision time which resulted in her feeling 'very disorientated'. Having revised all the papers she had intended revising, she felt 'I can't do them all again, I know where the tricks are now'. The protests also meant that her family instead of saying 'do your best … do really good … do well', were now saying 'just pass and come home'. The need for physical safety and a temporary prioritising of the natural order became the focus and replaced the desire to focus on academic performance in the short term.

Speaking about the hindrances she experienced, a top trecile, white, group 3 participant spoke about how the protests had unsettled her routine, which caused her levels of anxiety to rise:

> *So that was very, very difficult for me, because there was no routine. And I function on routine because it keeps me grounded and there's control, and it's familiar and so the anxiety sleeps. But as soon as there was a change in that environment, I was completely unable to cope, never mind the academics that had to get done via all sorts of means.*

She speaks about her prioritising of her studies and everything else being secondary to that. This allowed her to feel a sense of control, when so much else was outside of her control. She felt the protests were not her fight, 'I honestly cannot even suggest what Rhodes should have done differently. It was the most complex situation I could ever imagine.'

In the midst of these traumatic protests, both of these participants remained autonomous learners, focussed on their studies and untouched by what was taking place around them.

Having to cope with the protests was a constraint for another white group 5 participant, 'it sounds so horrible, but you can't help but feel, does it have to be this year?' He was exhibiting a strong focus on his studies and wanted to perform well academically, and the protests were threatening that goal. In spite of this he welcomed the opportunity for discussion and change which the protests brought. He felt that 'what's great about [the protests] is that everyone in the minority

group has a voice now'. He acknowledged how the protests had changed his way of thinking, 'what's great is at least next I'm going out, having an understanding of actually what reality is … I don't live in a little bubble where I see the world the way I want to'.

Learning about what lay behind the protests challenged this participant's view of the world and resulted in an increased awareness and understanding of his peers' struggles. He did this through shifting his way of thinking about some of the issues raised during the protests which resulted in a change in his *modus vivendi*. This is one of many instances where a constraint – in this instance the protests threatening a participant's academic endeavours – became an opportunity for a shift in understanding. While the participant was himself learning more about his peers and their lived experiences, it provided him with valuable insights into his fellow students. He was able to share these with first year students the following year, in informal spaces around the dining hall table, as new, privileged, but socially-unaware students arrived at university. Through this morphogenesis he became a social actor.

In recalling the 2016 rape protests a black group 4 participant said 'it was … the first time I actually spoke in class … that was actually my first time'. He would always sit 'at the back and just listen and take notes and then leave the venue', but on this occasion just after the rape protests had ended, the class said that they wanted to talk about the protests. 'One of the lecturers said that she, I think she said that she acknowledges rape that is there, but she will set time to actually talk about it.' This was not what a portion of the class wanted as in the class 'there [are] quite a small number of people who are interested in these social issues, because for the most part we have [thought] no it's not relevant' but given the important of the protests the group pushed for it to be discussed and it was.

> *What made me angry was the fact that it was not only males that actually said we don't want to talk about this, but it was some females in class, which was a problem because they are the most vulnerable group amongst us and … even if you're not vulnerable, it doesn't mean it doesn't affect you, it affects you in another way, be it a colleague, a friend or someone you know, someone from the neighbourhood. But it's worth talking about. I know [the discipline] is all important because we're here for that, but then one of the things I said then was that what kind of Chartered Accountants are we going to be if we are going to ignore the social issues that we will actually eventually get to [experience] in the world? How are we going to deal with them [in the workplace] if we can't learn to address them … now as students?*

A discussion around the protests then took place, but it did not necessarily progress smoothly. According to the participant, the lecturer moved into victim-blaming:

> *[An]other colleague [and I were] offended [when the lecturer] said that ladies you need to take care of yourselves; yes boys will do rape but then look after yourself. She said: that it's you, you are the ones that are actually exposing yourselves to these things*

> *... her point that she was directed at alcohol and stuff like that and it sounded problematic and my colleagues were furious about it.*

The lecture continued and the class remained 'but we were actually not there, there was that tension in class … and after class I know my colleague, the one who was [also] speaking, had a small breakdown, but then she was eventually fine'.

His involvement continued into the 2016 fees must fall protests. 'The problem is with our curriculum, it has a huge scope, we have so little time so that we end up focussing more on the core business, but then we lose track of those other social issues that students are facing.' This resulted in an email being sent to the Head of Department to try to resolve how the lost academic time would be made up as 'some of our students from the Department were actually actively involved in the protest'. While 'lecturers are losing teaching time, we are also losing out on material, and we are also not fine, and nothing was said about it'.

In these comments he is being explicit about asking for a greater focus on the Knowers, and on their dispositions, instead of the usual focus on Knowledge in the discipline to the exclusion of everything else. This is similar to the analysis of the protests conducted by Adendorff and Blackie (2018); students were asking not to be seen as being decontextualised from the social issues in which they live. This was very difficult for them to achieve in a department with a primary focus on knowledge, and again resulted in a situational logic of constraining contradiction.

This participant had an additional experience of a lecturer being disconnected from students' struggles when there was a meeting between a group of tutors and he shared a meeting with a lecturer who asked 'how is the situation on campus and how are the tutlings[64] going on?' The tutors explained the pressure they were under and that 'it's very difficult to take tuts because we are students first of all, and other students have expectations of us, they expect us to be part of them [the protests], and you want to be part of them [the protests] but then now we are engaged with the department in this tutorial thing. So we don't know what to do'. Added to that was the problem that tutors felt 'it's a waste of time when you get to a tut and then 10 minutes later it's disrupted, you have to leave, after having put so much time in preparing for the tutorial'.

According to this participant the response from the lecturer was:

> *'Protesting doesn't matter, you must do what you're supposed to do, those people are mad, and you must just go there because [you're] getting paid to do it. So he was basically ignorant on our situation as student tutors, I believe that we were students before we were tutors. Whatever happens to a student at Rhodes affects us. Even though*

[64] 'Tutlings' are more formally referred to as tutees, the students who are part of a tutorial group.

> *we are actually engaged [by] the department with helping other students. We didn't say anything about it, we just talked about it amongst ourselves and then we [decided], we know him, he's been this person since [the beginning], let's just leave it there.'*

This was a tense moment for these students who were also protesters. This stand-off between themselves in their roles as corporate agents and their lecturer and the resultant unresolved tension, meant that the emergent property of constraining contradiction became even more powerful and led to the following situation which was described by a participant:

> *There was supposed to be a test … and it was disrupted and there were police and everything like that, and then [the lecturer] said the test will continue. We waited, we waited and then eventually the police advised him not to continue because the situation wasn't ideal, and the students were actually, the students are not supposed to write. We were actually panicking and then it was discontinued and postponed.*

Academics at the university had been asked to keep the academic project moving forward in terms of delivering lecturers and tutorials, but to make sure that they did not put themselves or their students at risk. My understanding of what transpired with this test is that the class representative had approached the lecturer and had advised that the test was going to be disrupted. The lecturer decided to proceed with the test, but asked for the police to be present. Students were informed that the academic requirement that the test be written would still hold, although they could choose to absent themselves from the venue which could penalise them academically.

As tutors were handing out test papers, protesters entered the test venue, switched off the venue lights and started dancing on the tables. The lecturer was insistent that the test would continue and students and tutors were kept in the darkened venue for around ninety minutes, with protesters dancing on the tables and singing, and the police unable to act as they could not see individuals. Nor could they ascertain whether they were students wanting to write a tests or protesters. During this protest action students who were part of a mentoring group exercised their corporate agency and contacted a mentor who was able to contact a more senior member of staff who advised the lecturer that the test should be postponed.

Third year tutors - some of whom were also protestors - were 'panicking' as a result of the singing and dancing within the venue, all taking place with a police presence in the venue. The stress which the first year students must have been feeling can only have been greater. There was the normal stress around writing a test, exacerbated by writing a test during the period of the protests where campus was a tense space, knowing that their test was going to be interrupted, and then being unsure of their own physical safety; caught between police and protesters. The tensions around the emergent property of constraining contradiction, which were already in

existence as a result of how this lecturer had referred to protesters and expectations of how tutors were expected to disengage from the protests, were escalated even further. The situational logic of correction in how the lecturer responded to the protesters' demands was eventually forced and the test was postponed.

While the lecturer had been coerced into doing what the protesters asked, this came at great emotional cost to the students; the first year students trying to write the test, the student tutors who were assisting with invigilating the test, and the student protesters – some of whom may also have been tutors. This experience of trauma, as a result of the event of a disrupted test, was caused by - depending on whether you were the students or the lecturer involved - an uncaring lecturer, or unruly students.

While this is a snapshot of what took place in the second last week of the academic teaching year, in one course, in one department, on this campus, it was part of nation-wide student protests which culminated in the 26 October 2016 mass protest outside parliament in Cape Town. It seems that it was at this point that the protests at this institution began to dissipate, having achieved some of their goals, and as protesting students at this institution starting focussing on their exams.

Another group 4 student participant shared how, while he did not view himself as a protest leader:

> *I view myself as a leader in class … I felt that it was something that needed to be done. I actually sent this [letter] to the Class Rep before sending it to [the HoD] and [the class rep's] response was: please send it by yourself and then cc me in. He didn't want it to seem as if it comes directly from him.*

This situational logic of constraining contradictions resulted in a morphogenic correction in the approach of the department. It resulted in meetings between staff and students around the protests where the frustrations of the students regarding the silence of the department around the protests were raised. There was also an open engagement around issues of student funding and a break-down of institutional expenses was also presented to students by the department to create a shared understanding of the university's financial situation.

Both of these group 4 participants were black males and in the top trecile of their group.

Not every participant felt they could afford the distraction of involvement in the protests and a black, female group 4 participant in the second trecile spoke about her experience of not involving herself, but this came at an emotional cost.

> *So I was for the movement but I felt very guilty that I had to lock myself in my room and commit myself to my studies … which could cost me more if I had focused solely on the protests. It played on my conscience because I [felt] I also have to be involved*

and fight for my siblings, because they are also going to want to come to University and maybe they won't be able to afford the fees… so who's going to pay for them? So that weighed very deeply on my conscience.

She was also disappointed in the lack of understanding on the part of the department.

'I felt like the department was very ignorant when it came to the protests. People were [only] worried about the timetable for test day [or] if you going to have lectures tomorrow, without addressing what was going on around us. So I was very upset about that and I felt lecturers should have taken a stand. These things happen outside the University, they know we're going to be exposed to those things, so I felt like they were only focusing on the academics, and that doesn't groom a true professional. [While] a professional has to know their academic stuff, they also have to be aware of what's happening in the world. If you're going for an interview, and they ask you about [the protests] and you display your ignorance because your lecturers were also ignorant about what was happening then, it doesn't reflect [well] on you [or] on your University.

In this comment there is a clear recognition that the social world is a significant part of the student's concerns and should not be seen as something separate. There were also different views about what it means to be 'professional'. While this was seen by the staff in the department as relating to appearance, conduct, language and accent and being informed about current economic and financial news. For the student, however, it meant not being separated from the social worlds in which they exist, and understanding what was transpiring in these social spaces.

In these divergent understandings of what the characteristics of a 'professional' are, there are different understandings of the characteristics of the ideal Chartered Accountant knower. This was raised in a conversation with a senior member of staff who asked '[what] is this professional culture … that we are preparing our students for?' This participant understood that within the accounting profession, cultures may differ from one country to another. Equally there was an understanding that universities could not wait for SAICA to drive a shift in the understanding of what being 'professional' was, but that this also needed to be managed by universities. However, there was no sense of what a South African Chartered Accountant of the next decade would look like. Again, this was creating a situational logic, and an opportunity for change.

When there was a meeting with the department eventually, the student participant said 'they were like: guys, ok we understand what's happening, this is our input, are you guys ok with us just putting things on pause for now, or going on with your studies but also being aware of what's happening outside'. In spite of this she felt 'they were totally ignorant to what was happening'.

It's common sense to know that it affects students within the department because books are very expensive and they change every single year, so you have to keep on buying books. They should know that that affects us and when it affects us we can't perform academically, so I felt they weren't interested in our well-being and how this was affecting us and they weren't addressing it, until the last minute. So I felt like they didn't

care actually. They were here to do what they're getting paid for, other things weren't of their concern.

This led to her struggling to attend lectures when she felt academics were uninformed:

I was very angry because of their ignorance and that they didn't acknowledge what was going on … and when you are that upset or that mad or feel that kind of anger towards your lecturers, you don't even want to listen to them in class when they lecture. You [think]: you're ignorant, why should I listen to you, you don't care … especially with the fees must fall, they weren't impacted because they couldn't relate, they weren't facing those kind of problems, because like this was mainly for the black students.

This led to some reflection and a reframing of her thinking about lecturers:

I realised that maybe this person is ignorant because they didn't struggle with what we're struggling with, so I can't be upset at them for that. Because even the rape protests, I was also affected but I couldn't relate because I hadn't been in that situation before, so I wasn't that affected by it, but it hurt because as a woman I wouldn't wish that kind of pain on any other woman. So I [thought] I have to like distance myself from [this]. Be present, be in the lecture and listen to what this person has to say. I had to remove that anger the moment I stepped into the lecture and know that I'm doing this for my studies, let me listen to this person, the anger shouldn't overshadow everything.

Some students took the approach of what was known as 'protest and pass'; to be part of the protest action, but to ensure that you studied in the evenings. Another black group 4 participant, but this time in the third trecile, experienced the protests as follows:

It becomes so difficult to study [and] I've seen so many people who have fallen, because you're fighting for what is important. I said last year and I got a few people trying to bite my head off, I said: It's fine you can go protest, but don't neglect your studies. Because if you're studying just before exams, don't expect the exams to be moved forward; there's a deadline that needs to be met, marks should be in by a certain time so exams will go as planned. If you're protesting, go protest during the day, but make sure that you come back at night, do your academics … you don't want to be out here fighting for a right to free education and you end up being excluded. Now what if they do get that free education but you can't utilise it because now you've been excluded? We are all here [with our main purpose being] to obtain our degrees. I'm not saying that we shouldn't fight for other people's rights, but just find a balance, find a balance.

In this he was explicit about finding a balance in his prioritising of the orders of reality. Ensuring that he participated in 'fighting for other people's rights' but also ensuring that his own academic project did not suffer as a result. His inner conversations and reflections leading to him acting reflexively are in evidence.

For both of these group 3 participants there was extreme pressure to participate in the protests, but also an awareness that this could come at the cost of their academic performance. A black, top trecile, female, group 3 student described her experience thus:

> *It was very stressful; because you get to a point where you want to support the protest, and a lot of people are judging you for going to class, because how are you going to class when you're fighting for a cause that directly affects you as well. And you're getting all these comments from people in res that are pro protest … and they take it as that just because you're not going there … you're anti the protest, and you have to literally walk past so many people every time when you have to go to a class or tutorial, having people judge you. That really does wear you down; but at the same time you know that you do support it but you can show support in different ways.*

She spent a significant amount of time justifying her choices, even if only to herself, 'sometimes my presence there may not be actually be as great as my presence in class right now … the lecturers would be doing things … that are very important or a concept you've never even grasped in and suddenly now you have the opportunity to go and get that.'

But this was contrasted with:

> *There's a gathering of twenty people at the Drama Department … it wears you down. At two o'clock [in the morning] we could hear everything and we could hear the cops, we could hear the people protesting, and it's a matter of do you go to the library? [But] they're shutting down the library. Do you go to study in the lower common room or do you just try and shut everything out? Or do you go join the protest?*

Sometimes trying to work during the protests just became too hard.

> *A number of times I just got to the point where I couldn't shut out what was happening and I [thought] it's better that I go and support because it also does affect me and I'm not really productive in what I'm doing right now. Or even go to a friend up campus because it's not as hectic up campus as it is here in lower campus, so you can somewhat escape what's happening. Ja, that was quite a stressful. (Participant sighed deeply.) It was very difficult. I wouldn't say that you could … pretend it's not happening; especially last year when all the cops got involved. You were trying to study and you would hear gunshots and people screaming, and it's happening right outside. And here you are, you're trying to study and you're feeling guilty that maybe I should actually be showing support to the people outside. It was, it was very stressful, I wouldn't lie. Apart from the meetings and raves and from friends … I haven't really sought or gone out and sought help or anything. I just feel some people are more directly involved and I feel, I always felt that they're the ones who need that sort of help rather than me.*

In the telling of her story this participant became quite emotional. I explained to her that the Counselling Centre was there for all students and not just for those who were 'more directly involved' and I encouraged her go to the Counselling Centre.

Another group 3 black, female student, from the middle trecile also felt 'if you weren't actively involved, you were almost looked at, but why do you not talk, do you not support the movement?' Her mother was paying her university fees so she was in support of the movement, but she felt 'my character did not allow for me to be in the forefront leading'. This led to a tension with her feeling 'if you're not there people think you're anti the protest, so [I was] just

telling myself that it's ok, if people don't agree with your method, it's ok'. She found it challenging as:

> *Most of the leaders were in my residence, which is very close to the Drama Department. When they were mobilising they'd come to my res first and [go] walking through the corridors. The leaders were in my residence [and] you'd get funny looks. Then they'd have discussions in the Common Room and we'd walk past and you'd hear those sort of things. I think that's what made it harder for me.*

She managed to get through this as she had many friends 'who felt the same way, who have similar characters to me [or] who were also basically in a similar situation where they have their parents paying their fees. A friend just [said] no, I'm doing what's best for me, I really don't care what other [students think].'

She speaks about the challenge of her prioritising of the orders of reality and her ultimate concerns. Paying full fees was hard, free education would be ideal, however, the immediate concern was to be successful in that academic year and keep her project on track. In having other friends who thought similarly to her about the protests, there was the power of corporate agency which permitted her greater strength in making this decision.

After being involved in the 2015 protests, a black, male, third trecile group 3 participant elected not to participate in the 2016 protests, although there were problems in his residence. He was 'always out and studying with a friend in the Maths department. It's not just [the] protest but after the events … the songs just go and on in your head.' While he understood the reason for the protests, he felt that ultimately 'you feel like it's something that you just have to do. Like a routine, you're used to it.'

Feeling he had supported the protests in his first year, he decided not to participate in his second year, as the time devoted to the protest was not just the time of gathering and singing, but he struggled to return to an academic regime afterwards, and the opportunity cost was too high. Here he demonstrated an awareness of the impact of participating on his study time.

Similarly a black, female, top trecile group 2 participant recognised that she would not be able to cope during protests, and she avoided the protests in their entirety, 'not because I wasn't supporting the cause, but because I was just too scared. People would bring me food in my room because I don't like bigger crowds … I don't cope well. It was very scary, I used to go to tuts, to lectures; I'd do everything as normal, [except] I wouldn't join the protest.'

A male participant in the same trecile and group thought he would be fine in the protests, but the second #feesmustfall protest 'was different, I thought I'd be fine … academically but … I don't

think I was ready for that'. It made him unsettled academically as 'you're thinking ok, you know tests are going to be cancelled and then all of a sudden maybe it's not cancelled and you didn't study hard enough. Or you leave things to the last minute, you study late.' He supported the cause, but still tried to guard his own emotional well-being and his academic progress.

The next participant who was also in group 2, a black male student, was arrested by the police during a protest action.

> *I was arrested [during] the Fees Must Fall last year. What happened was, we were at Union and the police, they threw teargas. I didn't run, I was like, why am I running; and then they started, they catch me and I was like: you don't want me; I'll co-operate, relax, that's fine. And then why you arresting me because I didn't do anything wrong?*

The court case was on-going, but the participant was not concerned. 'I'm not worried because there's nothing against me. So it's waste of time. And then having to discuss with the lawyers, legal fees and all that, we don't have the money.'

When I asked how he felt about having been arrested he responded:

> *I was angry because when your parents trust you and then you come up with that call, I'm arrested, everyone like, yabona. What happened? And when I called my mother, I'm like calm down, calm down, I'm alright. I just said calm down; you need to calm down. I'm arrested for this and calm down, I'm alright. Just relax, relax. Obviously they wanted to drive down, and I [said] no, calm down, calm down, calm down, calm down. So I think it happened closer to my tests. Imagine now, spending two nights in prison and you still need to come back. Even the food there, I was like no, I'll pass, it's just not eatable. And it's also grabbing attention that I don't like, like now when you come out of the Court, all the students are watching … it's just those unnecessary attentions that I don't like.*

Here the participant speaks first about his first concern being to calm his family down, and to make sure that they did not drive through to Grahamstown as this would not have been useful. His next thoughts were about the tests he should have been preparing for. He then reflected on the food in the jail, and lastly on the unwanted attention having been involved in the protests would cause. These thoughts reflected aspects of his constellation of concerns for him at that moment.

A white, female, third trecile, group 2 participant struggled during the protests. 'I was too scared to go to lectures, because the one day I did go I sat there and I got just screamed at: white privilege, white privilege, and that just hurt. And after that day I barely went to lectures I just was too scared to go.' This meant that she had a number of supplementary exams and a number of subjects which she needed to repeat as 'I totally let my academics slide because I was just so scared to go down on campus'. She felt that the protests 'taught me about the struggle that people go through, but I agree and disagree with the protesting. I think there's a different way to go

about it.' She allowed the protests to derail her academic project. Although, as I have mentioned before, it seems that her ultimate concern was different to those of other participants; hers was to get married and have a baby. Perhaps the academic project was actually a hindrance for her in achieving her ultimate concerns, and with it being derailed, her ultimate concern would be more achievable.

Participants shared differently about their experiences of the various protests. Some offered these experiences in the course of their discussions, while some responded to prompts about the protests. Some participants spoke briefly about the protests, while others, like the one which follows, spoke in great detail and at length, about their experiences.

This student, a black, female, third trecile, group 2 participant, remembers in 2015, when:

> *'#RhodesSoWhite, started trending. I completely understood, because from the socio-economic background that I come from it wasn't a problem until someone pointed out, that in an institution that is, I don't think we are predominantly black but we're more predominantly black than most other Institutions, it's very weird that the predominant culture is a culture that resembles how white people live. For example at home if you have someone who cleans the house for you, you don't disrespect them. You don't expect them to do anything for you. When I had a nanny I still had to do my own bed, I still had to wash dishes, I still had to do chores. You find that a lot of … black people [here and who] you would assume have the same background, did not treat, for example, the dining hall ladies with respect; like they'd shout at them. And it's very, very, very stereotypical and wrong, but a lot of people would associate that with stuff that white people do, and I know I decided that it's not right, but you'd assume that coming from a black family you don't do that. So I think the culture here … if we define culture as a way of life, it's a lot more to do with socio economic background than it is what language you speak.'*

She used the space of the protests to:

> *Take inventory, look at what everyone was saying. I'm very much the person who's like even if you not involved, just have an opinion. So, every time a protest happens here on campus [while] … I do take the time to listen to what everyone is saying and form an opinion. So with the (2015) #feesmustfall, it was very interesting because I felt it was the first time I was part of a cause that is honestly bigger than I am, and hearing people coming out [about] their struggles of why they couldn't come back, like someone who's a G12 who is only doing their second year this year, to find that they'd been away saving money or something like that, because they want a degree but financial circumstances … and people who are in your res, hearing their stories was very eye opening for me. So, first #feesmustfall was very interesting and it was the first time I actually ever protested in my life. And I was for the movement, everything was great.*

When the 2016 #rhodestoowhite protests started, I remember distinctly feeling that it was my 'whiteness' that was not wanted on campus. I felt alienated from my lecturing spaces and alienated from my students which was a peculiar space to be in. I had invested so much in assisting them in my course and at a certain level I now felt that my students had turned their

backs on this. It took a while for me to understand better the issues of transformation and decolonisation which underpinned these struggles. It was only during this interview that I gained additional insight into the issues behind transformation and that it also had to do with aspects of our institution like the staff who assisted in the university's dining hall kitchens and the staff involved in maintenance, most of whom would be black.

The protests were a space for growth and understanding for this participant. However, she found she could not engage with all protests. The quotation below shows how over this time she became fractured.

> *Sometimes due to the nature of certain protests, I can't engage. Because then I just fall into a trough and it's very difficult to come out of a trough … so I just rather avoid it for self-care purposes … When the rape culture protest came, that was the one where I couldn't really engage. I think that's where the downfall of my 2016 started. I remember I had an Ecos essay that was due and I just couldn't complete it. I couldn't, I couldn't do anything, I couldn't do anything else; in a trough, I wasn't ok, I couldn't get out of bed, I didn't want to be on campus. Luckily I lived off campus at the time. The day before my essay was due I had to do something so I went to the library, I opened my laptop and I just sat there. I did not know what to do, what to write, where to start. And then I called my friend and my friend [said] come to my room and we'll just talk about it and we just started talk about the essay, I started writing. I remember I got to her about like 11 o'clock in the morning and I left at 5 and I slept at 7, so it was a very difficult time for me and I couldn't engage, because of, of, of the nature of the protest. After that I never really became ok fully and then later in 2016 was when I was officially diagnosed with depression. So sometimes I can engage, but sometimes … I have to go to class and I have to do everything that doesn't leave me in a space where it's dark and I don't want to see anyone or leave my bed.*

She spoke about an uncle who had been shot in the face and thereafter carried a gun around with him. As a result of this experience she struggled with armed police being on campus.

> *I was terrified. I don't like guns, I don't like police because they always have guns on them, so when they were on campus, I was like no, not happening. And then I'd receive emails saying, business as usual, and I was like absolutely not; I'm not going where there is a police officer in a space where I am supposed to feel safe. [When the 2016] #feesmustfall happened, that was around the same time that I was officially diagnosed with depression. So at the time I'd been in that dark space for most of the year. So for me #feesmustfall was… a relief that at least I don't have to be on campus because … I didn't really want to be on campus anyway … because I lived in Somerset Street, I lived opposite the Music Department, and when I could hear the police shooting, when I could hear stun grenades and people shouting, that became a lot. Deferring exams was a huge relief, it was huge. I was so happy to go home, I was so happy to leave Rhodes.*

This was not the only trauma she had had to deal with over this time:

> *Everything was being rattled … it was like all the walls that I ever built up as security, everything was destroyed. Everything that I thought would never be destroyed was destroyed … my parents are separated last year. They were not staying in the same*

house, and it was just a lot going on. Everything that I'd known was just gone, and our house, it was a bad, last year was a bad year, last year was a really, really bad year.

Learning how to cope … is a bigger challenge now. There is that temptation even now … insomnia has been crazy. But I have to find a way to get myself up and go to my classes and go to my tutorials and it's difficult. I'm just tired. I used to be so passionate about this, but now I'm just, I can't, I can't even think.

From the above, it appears that the personal identity which this participant had constructed was slowly being broken down with each of her various identities being under threat, and at the time of the interviews she was needing time out and space to start finding herself again.

In the comments from students presented above, there were a number of statements about their lecturers' lack of awareness, lack of engagement and in some instances lecturers' negativity about the protesters, victim-blaming, and in one instance a member of staff using bad judgement in deciding to hold a test when he knew the venue was going to be invaded by protesters.

7.1.2 Staff sensitivity towards protests

In the focus groups, staff participants were informed about some students feeling frustrated about what they perceived as staff ignorance about the reasons behind the protests and a lack of sensitivity to the protests. The first question from the academic staff was about how many students had made the point and secondly about which of the protests it was that the students had been referring to. The initial response was that there was a 'perceived lack of understanding' or a perception of lack of understanding on the lecturers' behalf and it could not be shown that there was an actual lack of understanding. In the fourth year focus group, staff commented five times about the lack of understanding being perceived or student perceptions of lack of understanding. When I clarified that in one instance this was about a lecturer who had made a comment about outdated views on women needing to take responsibility in cases of rape, the response was 'that wasn't me because I never spoke to my class' which resulted in laughter from the rest of the focus group. In turning this into joke, the opportunity to understand more about the situation was lost.

For SAICA participant SC2, there was a concern that 'people often teach [in a particular manner] because that's the way their lecturer stood up and did X, Y, Z … they do the same thing as opposed to really reflecting on different ways in which they can engage the student better so as to make it more real to the student'. This participant spoke about one of the issues of transformation that were raised by students in the protests of 2015 and 2016. Transformation is not just about transforming the composition of the student and teaching body, but for those already employed to

teach students ‘to change their teaching and learning methodology’ and also ‘the way in which we assess has to change, but we are too lazy’.

It has been suggested to me that when students said that the departmental staff were ‘ignorant’ of the issues, this could either mean that the students felt the lecturers were uninformed about the issues, or that academics were ignoring the issues. I suggest that this depended on the protest as regarding the #feesmustfall protests, initially the staff felt that this was not their problem. Earlier comments within the focus groups referred to issues of fees being beyond the department’s control. Regarding both the #rhodestoowhite and #rureferencelist protests I think it was possible that some members of staff within the department both ignored and were uninformed about what lay behind the protests and the social justice issues which were being fought over.

I would argue that the limited departmental response to what students felt very strongly about, validates the student participants’ concerns about the staff lack of awareness of these issues.

7.1.3 Summary of the impact of the protests on participants

The protests were one area where constraints were experienced by both white and black student participants, but that was where the similarity ended. For white students this was an inconvenience, and something which disrupted study schedules and revision plans; for black participants there was terrible guilt, whether they participated in the protests or not, that they were not doing enough to help in the protests, that they could have done more, that they felt they were being watched when they went to lectures; all of this was weighed up against the need to study and ensure that they did not lose sight of their academic goals. Black students experienced an internal conflict about their responses to the protests. While some felt the need to focus on their studies, they were conflicted as it would go against the spirit of Ubuntu to focus on oneself and to leave the protesting to others.

One white participant took advantage of the protests to truly engage with his black colleagues and understand exactly what ‘white privilege’ was about, and was therefore able to share this with the next intake of white students in particular, to sensitise them to what these issues were. Other white participants saw the protests as an inconvenient hurdle and in one case as the reason for her poor academic performance.

Living on campus over these traumatic times, hearing the gunshots, the screaming, the singing, was a life-changing experience for many of these participants. Some used individual agency to withstand pressures to participate, some relied on the additional power of corporate agency. Some

participants allowed the protests to create a space for them to become social actors and to guide and inform other students.

I was on sabbatical during the 2015 #feesmustfall protests and was not lecturing during the 2016 #rurefrerencelist protests. I returned to the lecture theatre at the beginning of the second semester in 2016 to find my students unusually withdrawn and disengaged during lectures. I put my lectures aside and suggested we talk about their experiences of the rape protests and what these were actually about. There was initially no reaction from my students. I then sat on a chair at the front of the lecture hall, physically reframing the locational practices and signalling a different engagement (I usually stand at the front of the lecture theatre and walk around in that space) and started speaking about my experiences of not feeling that my opinion was valued, because I was a woman. When someone else offered the same opinion, a couple of minutes later, it was celebrated. Having offered an aspect of my experience of feeling that as a woman my opinion did not count, students started sharing their experiences of the protests.

Three months after the protests there was still a significant level of residual anger, frustration, and hurt amongst students, as well as a lack of understanding around what lay behind the protests. Having devoted a full lecture (as well as other spaces during lectures) to these discussions, I felt I needed to give my students an additional, less public, space to contemplate and share their experiences. I decided that the first assignment for the semester would be a written assignment in which students could share their experiences of the rape protests. Unusually for an accounting assignment, there would be no right or wrong answer, this was simply a reflective essay. Unusually also, the assignments would be submitted online and I would be the only person who had sight of and who would respond to them.

I was surprised at the level of engagement of most of the students in my class. Male students spoke about how they had thought it was the woman's role to pretend to resist and it was their role to try to persuade. How female students they had been able to chat with in an easy fashion prior to the protests they now felt were ignoring them and they felt uncomfortable in their presence. Students also spoke about being puzzled that some of the protest leaders were themselves involved in abusive relationships. Female students were able to share about how they had been objectified by car guards, by casual passers-by; they spoke about the expectations which some male students had if they bought a drink for a female student; they spoke about the lack of respect they sometimes felt from their male colleagues.

Once all the assignments had been submitted, I responded to each one; not to judge, but to acknowledge and where necessary to support. I then prepared a presentation for my class where

we examined the protests from a more objective perspective, and we looked at their anonymised experiences, as distilled from their assignments. I certainly found this process cathartic and a couple of students spoke in their assignments about how useful this 'journaling' of their experiences was. I should perhaps have asked them for feedback afterwards on how useful this space of discussion and reflection had been for them, but I did not.

When I spoke to colleagues and friends about what I had experienced with my students and how I was managing the situation, a question I was often asked was: What does this have to do with Accounting? My response always was, that these students were citizens of the world, they worked with students of another gender; one day they might work in offices and have colleagues who are different to them. They needed to understand what was right and what was wrong and that there were grey areas in between. In so doing I was shifting the focus of my teaching away from the expected focus on knowledge, to more of a focus on the knower and the character and dispositions of the individual. In addition, I believe that being sensitised to these issues would assist all students registered for the Accounting 1 year in achieving some of the following soft skills listed in the SAICA competency framework, which again focus more on the type of knower required by the professional body:

IB - Personal Attributes

IB-2	Demonstrates responsible leadership
IB-5	Manages change
IB-6	Treats others in a professional manner
IB-8	Plans and effectively manages teams and projects
IB-9	Works effectively as a team member
IB-11	Demonstrates good corporate citizenship attributes

These attributes are expected to emerge over the period of a prospective CA's university education and their three year training period. These are not skills which are taught explicitly, but rather it is expected that they would emerge over time, given the tasks and projects students and trainee accountants would need to carry out and work on.

Conducting these interviews with research participants allowed me far greater insight into these students' struggles, and how it was that they experienced lecturers who they experienced as either ignorant of the need to change, or resistant to change; as not prepared to find out what the issues were about, and in some instances, as actually obstructive to these causes.

During the 2016 #feesmustfall protests, shortly after having had one of my lectures disrupted by protesters, there was an interaction between myself and other campus colleagues. After a gathering a colleague started to leave the room, announcing that they had to meet with the students to listen to their concerns. While in the doorway this individual leaned back in and corrected their comment to that they would at least pretend to listen to the students' concerns. This was followed by laughter within the room. I commented to those in the room that this attitude was problematic. Another colleague responded that we were all under pressure and people were just letting off a little steam and I should allow the individual a little slack.

It was only in writing up this study that I recognised that this was what I discussed in Chapter 5, under staff responses, regarding 'race talk'. When there is an othering of a group, 'the challenger is the one who takes a risk and goes against the grain' (Myers and Williamson, 2001, p. 22). In this instance I was the person who took the risk and spoke out against the othering of students.

This was indeed a difficult space for all staff. This lecturer was going to be entering a space where they were likely to be seen as the 'other' and was probably anxious. I have contemplated the ethics of including this anecdotal commentary, but it allowed a space to look behind the formally contemplated façade, and was another opportunity to use an 'extreme case' as referred to by Flyvberg (2001), which laid bare the true beliefs which would otherwise lie hidden.

Culture can - and does - change. I raised these issues with the departmental leaders in conversations while I was writing up my dissertation. I am pleased to note that there have been two specific instances where, through e-mail correspondence with the staff of the department, the aspect of accounting academics' awareness of students' struggles and social justice issues have been brought to the fore by the departmental leaders. It is being made explicit that students are a valuable part of the teaching equation, and their experiences, character and disposition are more valued than previously. Again, this is a situational logic of correction. It has resulted from the various competing cultural emergent properties and which is resulting in a new culture for our department.

Gideon Basson, a student at Stellenbosch, in an article which has been translated from Afrikaans asks that as people within higher education institutions, we should take the protests as an opportunity to discover, rather than to accuse (2018). He suggests that coloniality 'is maintained in books, in the criteria for success, in common sense, in self-esteem and in the aspirations of the modern self' (Basson, 2018) and as such I believe would be invisible for those who have lived within the comforting privilege of coloniality for most of their lives.

It is this invisible oppression which many students want examined in terms of the various curricula, are these symbols of colonialism necessary, are their other ways of being which could be used instead. Rather than seeing protesters as being 'mad' it is time for those who have power over students, to reconsider their values and beliefs, and to welcome the values and beliefs of students, so that we can find a new way of being 'South African' in our academic spaces. Valuing knowledge from the global north as well as knowledge from the global south and not privileging one over the other is important. Equally important is not privileging individuals on the basis of their race or gender.

One of the ways in which this university can become less alien and more welcoming, is through the spaces created in mentoring.

7.2 Mentoring at Rhodes University

According to Oltmann '[m]entoring is a strategy for equity and redress' and this may be particularly useful for students who find this new institutional environment alienating as a result of the significant differences in language and culture which they may encounter (2009, p. 247). With an appropriate ethos and focus, mentoring could be an essential tool to introduce Accounting students to the culture of the university and to the academic literacies and practices which are required for academic success in the discipline. It would also provide students with more spaces for informal social networking which would create additional opportunities to build new friendships and support structures in what for many students, is initially an alien space.

There have been two formal institutional mentoring programmes in the recent past at Rhodes University. The Trojan Academic Initiative (TAI) mentoring programme has been running since 2003 and is aimed at the Commerce, Humanities and Science students who form part of the Extended Studies Programme (ESP), with the Faculty of Pharmacy mentoring programme also operating under this banner. The Ncedana mentoring programme operated at Rhodes from 2014 to 2016 and was an institution wide, faculty-based initiative, for first year students, which focussed on the first six months at university. In an informal conversation I was advised that the Ncedana programme terminated as a result of limited 'take-up' on the part of the students, since participation was voluntary. Both programmes operated under one programme co-ordinator and with the same ethos and goals.

The Thuthuka mentoring programme is a departmental mentoring programme which has run separately under different direction, with different goals. It has been functioning since the beginning of 2016; initially working only with the repeat DipAcc students.

From a Critical Realist perspective, the programmes themselves exist at the level of the real while being framed by the ethos of the programme which would be a cultural influence. The events or meetings or interactions which take place are at the level at the actual, while how students experience these will be at the level of the empirical. From a Social Realist perspective the role of the mentor is a structure and mentees use their agency and reflexivity to respond to the mentoring programme, according to the different ways in which they have prioritised orders of reality. While mentors have their roles as formally defined by the programme and their experience of what is required to be a successful accounting student; they equally have the agency to decide how to engage in their roles as mentors, in a way that is appropriate and which resonates with their own *modus vivendi*.

While it was in existence, all first year students were invited to participate in the Ncedana Mentoring Programme which functioned within faculties and operated during the first semester of the first year only. Mentors were selected from within the same faculty and there were groups of around five to seven mentees to one mentor.

The Co-ordinator of the TAI and Ncedana Programmes shared her views on the goals of these programmes and discussed with me how it was run. Within these mentoring programmes, mentors would themselves have come from the same ESP or would have been in the same Faculty as the mentees, and would have been one or two years ahead of the mentee. According to the Co-ordinator, the focus was very much on the growth and development of the mentee within the university space. The mentors were 'creating space where students can raise what's coming up for them' and the next step would be that 'solutions are discussed and talked about'. The focus was on 'enabling the student to try and … find a solution to the problem'. She said that their aim was 'not to encourage students to become dependent, we're trying to grow them towards independence' and creating this mentoring space 'allows them a springboard'.

In these programmes, the focus was on identifying and reconciling the different practises and ways of being which were needed at university, working on empowering the mentee and assisting them in acquiring their independence. The focus was very much on the student. From a LCT perspective, the programme operated according to a knower code. It was the individual, and their characteristics and experiences which were important.

In linking mentors and mentees, the Co-ordinator said there was much contemplation that went into placing mentees with mentors with whom they had commonalities 'whether that be home language, home town, same school, same province'. They had tried having Ncedana mentors and mentees in the same residence 'but feedback showed that mentors were struggling … because boundaries became a little too blurred'. This meant that in the next allocation of students they 'did not match by residence, but we did allow hall, because that gave some personal space, which seems to be important and healthy on both sides'. The focus was on providing the mentee with the most beneficial support, while not overlooking the well-being of the mentor who was also a student.

Another benefit for mentors in these programmes was the 'critical reflective journaling' required from them. 'The purpose of our programme certainly is dual, it is about the development of first year students but it's equally for us about the development of our mentors.' The journals which mentors keep contain 'incredibly inspiring feedback as to how it has changed them, how it has contributed to their development as human beings'. It was not a matter of 'I'm helping these little first years, it's about a partnership, a collaboration and I think it's equally about the development of our senor students as it is about our first years.'

The benefit was to make the mentors themselves reflective individuals. This is reinforced through encouraging the frequent recording of and reflecting on their and their mentees' interactions during their mentoring spaces. Respecting the confidential spaces between mentor and mentees was also critical.

The Co-ordinator summarised the benefits of this programme saying 'it gives students a sense of community, a sense of belonging, a sense of a shared project, both academic, social, emotional'. It was also a space where the mentors became role-models, which was 'hugely important, a way into the culture of this institution and the disciplines'.

> *It allows that epistemological and ontological access … because of our model it's not just that revolving door that we worry about. We're not just leaving students to their own devices, we're in a very careful, structured, measured yet flexible, energetic way, enabling support, guidance, so that as and when things arise, students are able to access what it is they need to solve them. If we have a student who is emotionally stable, socially managing, who's starting to put the pieces of the puzzle together, they're much more able to cope academically.*

This programme recognised the whole individual, with their existing strengths and experiences; on providing access to the mysteries of the university, of making explicit what is unknown, and making transparent what is obscure; with the intention of creating an independent student, who would be resilient enough to withstand the academic pressures which are likely to arise. The

benefit is for both mentee and mentor, to support and encourage the growth of these individuals and to assist them to develop a more reflective way of being.

In this focus on the individual, of bringing sometimes isolated individuals together and assisting them in creating additional networks, there would be the opportunity for morphogenesis of both mentor and mentee. From the starting point of the mentoring programme at T1, as a result of their interaction during T2 and T3, resulting in individuals who became part of a group and have therefore acquired corporate agency at T4. For the mentors, being part of the mentoring community provided them with additional power and they too may emerge from the interaction 'transformed', but in this case as social actors.

Recent research into mentoring conducted by Yomtov, Plunkett, Efrat and Marin (2017) at a university in California, refers to a type of peer-mentoring programme similar to that which is run at Rhodes University. It is a first year support programme run by mentors who are one academic year ahead, and who preferably had also experienced mentoring in their academic careers. The paper speaks about the mentoring relationship being one of 'offering guidance, support and practical advice' as well as 'social support'; that mentor and mentee would be 'close in age and share[s] common characteristics or experiences'; with the positive outcomes being that of 'higher academic achievement and social acclimation'. The difference between tutoring and mentoring being the 'personal, emotionally supportive relationship' and with students who benefitted from peer-mentoring feeling more connected to and integrated within the university (Yomtov *et al*., 2017, p. 26). These comments reflect very closely what students on the Ncedana programme experienced.

The departmental Thuthuka mentoring programme is divided into undergraduate and postgraduate components. The co-ordinator of the postgraduate Thuthuka programme, spoke about the focus of this programme which was introduced in 2016. There was no co-ordinator for the postgraduate programme in 2016, fourth year lecturers were mentors on the programme. The current postgraduate mentor co-ordinator joined the programme in July 2016 at which time there were thirteen students in this programme and they were all students repeating their fourth year. Given this initial focus, the programme could only have a different intended goal.

At this point the co-ordinator was the mentor and met with students weekly over a two month period:

> *It was mostly driven by me rather than the student … just to make them comfortable and see what they want help with, and it was on an individual student by student*

> *[basis]. They would ask [for] additional help on specific topics and I would try and get exam papers on the specific topic, give it to them and help, and mark it afterwards.*

This programme initially was more focussed on additional tutoring, on the knowledge which needed to be acquired, and less on the individual and the skills which the individual needed to acquire. This therefore programme has more of a knowledge code, with co-ordinator commenting that her main focus was academic support, tutoring and providing additional exercises.

There was also some focus on assisting the individual as she would 'assist with, like advice … if they were finding it hard, things were happening back home that [were] also affecting their studies … also just making them aware that for a lot of them … they didn't have … older siblings at university, and back home maybe they didn't understand why they were not working and contributing towards household income. And it was a big eye opener for me because I was never exposed to any of this, so it was also a learning curve for me'.

With one particular student where there was both a medical and a psychological problem, the co-ordinator commented:

> *'I would also advise him. I bought him a bottle; it's actually herbal drops and he started taking it and he was already saying he felt much better. And also with regards to the counselling, we would set up a first meeting and it was his responsibility to follow up.'*

This demonstrates that this programme has a high level of co-ordinator involvement which may make this programme reinforce student dependency. It could be that during the last six months of the DipAcc year this is required to a certain degree.

Barac (2015) conducted qualitative research with the first cohort of Thuthuka students, who first registered at various institutions in 2005 and 2006. Barac believed that the 'stringent monitoring and intense involvement and support provided by the Thuthuka programme, indirectly and perversely compounded their difficulties in adjusting in the workplace … it suggests that support programmes should foster independent learning' (2015, p. 93). While this mentoring programme may not be implementing 'stringent monitoring and intense involvement', it equally does not seem to be taking advantage of the opportunity to foster independent learning.

Regarding the role of the mentor in the Thuthuka programme, the postgraduate co-ordinator said that students were advised that it was 'self-sacrificing … you need to ensure that the benefit isn't necessarily for you, it is for the mentee, and you need to mentor them in the best way … for them'. The Thuthuka programme therefore has a focus on the mentees being the beneficiaries of the mentoring relationships and that for the mentors this process is 'self-sacrific[e]'. Oltmann (2009, p. ii), however, asserts that, 'mentoring provides a shared [safe] space … that supports and

challenges both the mentor and the mentee'. The benefit to mentors seems to be less of a focus within the Thuthuka programme. The postgraduate programme co-ordinator confirms her own growth in the programme, which is valuable.

According to the Co-ordinator of the Thuthuka mentoring programme, it was modelled 'quite closely' on the Ncedana programme. The Co-ordinator said she had gone through 'all the reports from Ncedana' and had sent a proposed programme to the departmental HOD who 'made adjustments and changes' but the focus was to make it similar to the Ncedana programme, 'because it was very well received'. While there was a belief that the Thuthuka mentoring programme was modelled on the Ncedana programme, there clearly are fundamental ideological differences.

Mentoring is an opportunity to introduce students to the culture of the university, but also to the requirements of the discipline. This would give mentees a space to discuss what they are struggling with, it would give them an opportunity to create additional social networks and create conditions for mentors and mentees to exercise corporate agency. These networks would be what Hlatshwayo (2015) refers to as 'weak networks', where there are strong ties as students interact with other students with similar agency. Through mentors, however, students would have access to additional 'resource-rich networks' which have weaker ties, but which would offer other opportunities to students. The mentoring process would be supported by having mentors speak about their personal experiences, helping induct new students into the community of practice, speaking about practices and ways of being which would be congruent with success in the department. The benefits which accrue to mentors should also be emphasised as they too should experience this as a period of personal growth.

As the new departmental mentoring programme grows, it would be useful if Co-ordinators of the other mentoring programmes which exist on campus are consulted in how this programme is managed as this expertise is available on campus.

It was only during the DipAcc focus group, held around July 2017, that it transpired the Ncedana Programme had not been running at Rhodes since the beginning of that year, although the department was seemingly unaware of this and was therefore unable to provide any additional interventions for first year students.

During the DipAcc focus group, feedback was shared with the staff in the department about students' requests for a mentoring programme and about the usefulness of the mentoring which they had received in the Ncedana programme. In addition an enquiry was sent to the then Acting

Head of Department asking whether funding should be sought for the introduction of a mentoring programme. Subsequent to this the Thuthuka and FASSET mentoring programmes were initiated for first year students half-way through 2018. FASSET funding was provided in 2018 for the 'missing-middle' students, as a result of the student #feesmustfall protests of 2016 and this mentoring programme is run together with the Thuthuka programme as one programme.

Having provided a background to the TAI (on-going) and Ncedana (operated up to the end of 2016) mentoring programmes which have run on-campus and the Thuthuka and more recently FASSET programmes which have operated within the department since 2016 and 2018 respectively, the following are comments which emerged from student research participants, relating to the Ncedana, faculty-based programme which was offered to all first year students, for the first semester of the year.

During interviews conducted for this study, many participants spoke about how useful the Ncedana programme had been for them and how they had gained from being mentees and some spoke about being mentors later in their academic careers.

7.2.1 Student experiences of mentoring

Participant 4C suggested that there be mentors for Accounting students, 'not there to tutor me, a special tutor or something like that, but just having that figure around; that someone who's in a position that you aspire to be, say in the next two years' or something'. He spoke about an individual in his residence who became an informal mentor:

> *In my second year there was this guy in his DipAcc … I wouldn't actually go to consult him, but whenever he met me he would ask me how are things? He would always give [tips] even though the tips were small or seemed insignificant but they actually meant a lot in instilling the discipline within me. He would tell me yes, you should study … but you should also relax. So he was like some informal coach or mentor.'*

4C does not want an academic coach, but someone who can inspire and motivate. Someone who had been through the experience before him and who would guide and advise him. 4C did not seek out this input, but welcomed the comments when they were made. In 'instilling the discipline' in him, the senior student seems to be inducting him into the Community of Practice, into the Academic Literacy and the ways of being in the discipline of Accounting. In Chapter 2, I introduced the concept of a Community of Practice (CoP). Adapting the definition for this study; CoPs are groups of students with a shared concern for academic performance in the discipline, who interact and through this interaction improve their academic performance. 4C added:

> *I realise that it's very difficult as a mentee to approach a lecturer who is your mentor. If the Department could encourage a student mentee/mentor type of situation that actually that's going to be easier for students to approach each other.*

Although he initially suggested having an academic as a mentor, 4C quickly realised that this may not be the ideal relationship for some students, and moved on to suggesting a mentor/mentee relationship between students, so that they could approach each other. In suggesting the establishment of a mentoring network, 4C was referring to one of the acts of learning citizenship, to be able to identify opportunities for the creation of other CoPs. Having become part of this community himself, through trial and error, as a fourth year student he had acquired an appropriate student identity. From a social realist perspective, 4C was demonstrating not only personal identity, but he was also moving into acquiring a social identity and becoming a social actor in taking a stand on something that was important to him.

He discussed his experience of an informal mentoring relationship between himself and two students who were one year below him, 'we became friends but then it became like a mentor/mentee or brotherhood thing, and it has actually built both of us and we've benefitted from that'. Here 4C touched on the benefit for both mentor and mentee in this relationship. He noted how this relationship was not only academic, although he benefited from that aspect, but it introduced mentees to the practices required in the discipline. 4C continued, saying:

> *Last year he would come with questions from second year, and I had to know the work cos they are similar so I would actually benefit from that. And then this other girl, she's in Accounts 1, she came this year, and it helps because a lot of people come here without having someone, a family relative, and it's very difficult for them to find themselves academically, with tut hand-ins, with say for instance, how the system works and stuff like that, so I think that helps.*

The benefit for all participants lay in having the knowledge of the discipline, but also in the benefit of being inducted into the Community of Practice (CoP). As a member of a CoP there would be a sharing of experiences and resources, for instance around tut hand-ins (assignments). Here 4C again demonstrated his attainment of the role of social actor in leading this group, but there was also the benefit of acquiring corporate agency for the two students mentioned in this group. The first year (Accounts 1) student referred to would have been one of the first group of students who were at Rhodes without the mentoring programme. This is a clear indication of how she sought out the social network which would guide her in developing her practises and ways of being, as she worked towards achieving her project.

4C suggested that the department set up a mentoring programme between students, saying that 'the closer it is [the students are in age to their mentors] the more benefit'. This is similar to the suggestions which follow.

Participant 4H suggested that third year students volunteer to be available for consultations with first year students. 'So it could be there's mentorship of the 1st years, and the 2nd years, and the 3rd years going up, so that [students] can communicate.' He wondered whether the third year students would be able to cope with this additional pressure 'because there's so much work'.

However, 4H found that the informal mentoring programme in residence was also useful as he 'would go to them and say: Guys there's this, do you guys understand this, did you see this?' In this comment 4H speaks about being able to share understandings and resources which is one of the acts of a learning citizenship. 4H again demonstrates taking on the role of social actor in making this suggestion to the department, but also shows how he moved quite easily into corporate agency in meeting informally with peers, and asking for their academic input.

In spite of his own time constraints, 4H then suggested a way he could help: 'I was thinking that DipAcc students could … have a WhatsApp mentorship … communicate through social media … we talk, this is what is happening, how you feeling? And then if someone is feeling down that they can just ask: What is happening; how [are you] coping [what should I do to] cope?'

While recognising how time constraints can exclude senior students from formal mentoring processes, in this 4H, shows how some may be able to assist in an informal way which would still assist mentees, even if only from a distance. In making this suggestion, 4H also demonstrates one of the acts of learning citizenship, being able to recognise opportunities for new CoPs.

3G shared his experience of having a mentor who was a CA at KPMG. After a visit to a school, the CA asked all aspiring CAs to remain behind, and exchanged numbers with the pupils.

> *He still keeps on checking on me … because he said: I'm going to want your results. So I then knew that I wouldn't want to give someone my bad results, so I started to work hard … it was the first time I would [go to] sleep at 3, that's what I think I did that [that helped me pass matric], I wouldn't mind [going to] sleep very late.*

In doing this the mentor was bridging gaps through memberships of multiple communities. What 3G was referring to here was the relationship with a mentor which creates corporate agency, and the sense of accountability which this created.

Equally, 3G found speaking to Accounting students who were a year older than him, very useful 'because when … things don't go the way I expect, I talk to them and they [suggest] this is what

you have to do, to look out for … because they already know what's happening'. He suggested that the department consider appointing mentors who were a year or two ahead of their mentees who could contemplate 'mentoring those who are still coming' [in earlier years]. He then reveals exactly how he feels at times 'because sometimes you get scared… to the point that you feel I can't do this' and having a mentor 'they tell you: we know what you [are going] through'.

I have referred to how the Ncedana mentoring programme created independence in mentees. 3G appears to look outside of himself for validation. The Ncedana programme did not operate in his first year, but had he had the opportunity to be part of the programme he may have learnt how to become independent, he may not have found himself as a third year student, still needing outside validation. In trying to access corporate agency to help him over the hurdles he was experiencing, 3G was simultaneously trying to access the resources which would be available in a CoP.

3H had the opportunity to informally mentor two younger people, one a cousin and one a friend.

> *It feels good when you inspire, when someone com[es] to you to get some guidance. She's in first year at Rhodes … doing politics and her coming to me … gives me … motivation, she looks up to me. She was showing me her marks and she didn't do well. I was just asking her do you consult? So I was asking her the things that I didn't do, [telling her] this is what I used to do. I also have, I call her my little sister … she was also doing well, but she tells me she's facing so many challenges. So I'm also trying to help her out. [Seeing] what she does and then giving her a bit of support.*

Being able to advise and assist these two younger students gave 3H an emotional boost when her own self-esteem was low as a result of not performing well academically. It also gave her cause to reflect on her own practices. These are some of the benefits for the mentor in a mentoring relationship, which were referred to by Oltmann (2009) and van der Poel (2016).

As 2C points out, however, the success of the mentoring programme depends to a large degree on what the mentor is able to invest in the relationship. In her case she had a very quiet mentor, who only spoke about academics and while that was helpful, it was of limited use. 'Our mentor … didn't talk much at all, most of the time he'd be talking academics. It helped because we would talk about what to expect in exams. A lot of people didn't find it beneficial and they ended up not coming.' She also felt that there could be a benefit in running a similar programme in the second year, 'In first year they try to really, really be there for you, even the lecturers are very nice. In second semester they start not being so nice … [in] second year, niceness gone. It's gone, like that, you just have to cope by yourself.' It may be that students need to have acquired more independence by second year, but it may also be useful to have mentors one or two years ahead explaining these aspects to students, instead of only hearing advice from the lecturers who can be more distant and more challenging to engage with.

When asked what the department could do differently for students, 2D's response was an unequivocal, 'at least one mentoring session at least a week, because we tend to go astray. So, mentoring, I would say, mentoring.'

For 1C, not knowing how to study for the disciplines was a problem. He also discussed the problems he experienced in managing his time and study commitments.

> *It's one thing saying you're going to study, but how? Are you going to read? Accounting, I know that you have to practise because I've been doing it, but for all the other subjects, Comm Law … and Economics, I don't know how to study for those. That's been a big problem for me. Definitely how to study for subjects depending on what kind of subject it is. Because the way you study for accounting, should it be the same way you study for Economics, study for Management?*
>
> *I struggle to keep up with the different assignments. In school you have a test and that's it, at university they have continuous assessments. You have tests, tutorials, assignments, online, so it becomes very hard to check on that. I used to miss my online assignments, because I would focus on what I call the important ones, assignments and essays and things like that.'*

What 1C is referring to here is the academic literacies required in a discipline. It also refers to metacognition, the knowledge of cognition and the regulation of cognition. Knowing which strategies are effective in a discipline and the planning, monitoring and evaluation which needs to take place to support the learning.

He suggested that when lecturers speak to first year students, 'maybe when they do their [preparation for] … orientation week, tell them how to plan'. Had 1C had a mentor, these various aspects of being at university would have been something he could have discussed with the mentor. While these should be made clear by the lecturers, and may indeed have been made clear, having a mentor to remind and provide relevant advice would be very useful.

The following comments from 5D and 5F speak about the 'sense of community' which they experienced amongst their peers. While this does not relate to mentoring *per se*, it does have to do with the community of practice and social networking which are benefits of mentoring and so I have included it in this section. For 5D, feeling there was a community around her was important.

> *I can talk to this guy [about my tut] even if I've never spoken to him [before] … he'll explain it to me … I felt like I could speak to anyone about school … and sometimes not even about school, people who are going through personal things and most of us feel like we can talk about that … we have a dynamic in the class, the black students and the white students, that's never been a barrier to us …we have study groups, we draw on the board … if you are studying and someone has a problem we all stop studying and we help you and we debate amongst ourselves, we look at the legislation, we look at the reference, then if we can't figure it out we go into the lecturer. I felt like*

> *maybe I would've gotten better marks if I had started that whole study group and helping one another environment earlier on.*

This is an example of corporate agency, students working together for mutual benefit. The benefits though far outweigh academic growth, but extend to emotional support, and breaking down the racial barriers which can still be seen amongst students.

> *We went … into the room and sat down, and then another person came and then another person, and then before we knew it, we were like this little family … we were all focussed … we were all equally motivated … we would motivate each other …if I didn't see someone studying … we would call them, where are you, what are you doing. When you see other people working and you are on your phone and [you think] I should work also … so it keeps us focussed in the Dip Tax room.*

In working together as a group a sense of group accountability grew. The collegiality which was experienced included putting motivational quotes up on the board before tests and supporting each other when they failed tests, 'they weren't even my friends before, so they became my friends and they also became a support structure … it was a really good experience … it was one of my favourite experiences this year'.

Participant 5F spoke of the support she received from her peers, especially over social media 'we'd talk in our what's app group that today's really a tough, tough day, we can't do it anymore … I'm actually glad I had that support structure, because … I don't think I would probably be through with DipAcc'. Although this operated at a different level, knowing that there was some support available when there was a need to reach out, and knowing that she was not alone when days were tough, was very useful for 5F.

Many participants in this study were aware of the benefits of mentoring. For some this was as a result of having been part of the Ncedana mentoring programme in their first year, or if they had initially been enrolled on the ESP they would have been part of the TAI mentoring programme. For other students there would have been an experience from having been mentored by (or through mentoring) other students informally, both on-campus and off-campus. The benefits were in becoming part of the community of practice, in receiving feedback from an 'insider' someone who had walked the road beforehand. There were benefits in terms of an awareness of the requirements of the discipline-specific academic programme, and there were benefits in terms of making learning in the discipline transparent, especially for first year students. These benefits are closely aligned to those mentioned by Yomtov *et al* (2017).

Since the introduction of Thuthuka bursary programme at Rhodes University in 2016, and the FASSET bursary programme in 2018, a formal part of both programmes has been a mentoring programme for bursary recipients. The Thuthuka funding is directed specifically at young black

South Africans aspiring to be Chartered Accountants and this critical target group will therefore benefit from this intervention, although other students have been invited to attend mentoring sessions.

During a meeting held in October 2017 to provide feedback on this study to interested third year students, when the discussion around mentoring arose, these students said they would be prepared to act as formal mentors **without remuneration** as they were aware of how useful the programme was to them. All mentors would benefit from receiving a certificate confirming their mentoring over the period, and they would also benefit from being able to have an additional referee to add to the *curriculum vitae*.

During 2018 the Thuthuka and FASSET mentoring programmes did not offer remuneration to mentors. Although the department had initially thought that the removal of the Ncedana programme was outside of their control, this was a constraint which was very easily managed, once a different lens was used to view the problem. Collective thinking can sometimes permit a solution to be found which may not otherwise come to mind, with the outcome being the benefit for our students.

7.2.2 SAICA comment on the Thuthuka mentoring programme

The Thuthuka bursary programme at Rhodes University arises from sponsorships managed by SAICA. The success of this programme in SC1's perception, is that 'we've made sure they've had special attention … if they don't have special attention, Thuthuka doesn't work'. It is in this 'special attention' that disciplines' practices can be discussed and in the mentoring which forms part of the programme that the social networking takes place, both of which are key to these students' success. For some of these bursary recipients where the facilities are inadequate for the students' needs, 'they never complain, they just do it … they know this is their ticket out of poverty'.

SC1 continued saying that 'Thuthuka works where … everybody's committed on the staff … Thuthuka didn't work in [a particular institution] because you only had the programme managers committed, the [rest of the] staff weren't … it's got to be integrated in absolutely everything you do.'

SC1 suggests that support for students needs to go beyond purely academic support, 'you need that support because we were trying to look at the whole person ... and gone are the days where you can't look at the whole person, this is a different society'. While SC1 refers to this being a

different society, it is also a different student. This is a reference to the ideological model of meaning-making, as opposed to seeing students as autonomous, that is, in isolation from the contexts in which they are immersed. Students are not likely to find a space for social experiences and issues to be discussed in a lecture theatre, but in a more personal mentoring space these problems have the space emerge and where necessary students would be able to find the necessary support and guidance in getting to a counsellor.

In speaking about the significant changes which have emerged as a result of massification and resultant diversity now experienced at this institution, SC1 said 'the kids grow up parentless and their needs are so significantly different so you know the university has to take on that kind of role. Whether you like it or not.' Students have different lived experiences prior to coming to university, and these institutions need to build on that. She continued by saying that the student body was no longer homogenous, 'all white children, reasonably privileged backgrounds … schooling all more or less the same', and universities and those teaching within them need to be more responsive to these changes'.

Part of being responsive to these changes would be to create safe spaces where students can build social networks, where they can talk and share their experiences, and not be isolated in this sometimes alienating environment.

7.2.3 Summary of accounting students' experiences of mentoring

Providing students with an opportunity for peer mentoring creates a space for students to be inducted into the discipline's community of practice. This is a safe space where new students can ask questions and 'insiders' can share their experiences in a respectful and nurturing way. New students can watch cautiously from the side-lines until they feel ready to start participating.

Peer mentoring also provides the space for students to create additional social networks outside of their residence environments, and it puts them into a collective with other individuals who have the same academic interests. In this space with individuals with shared concerns and interests, they can safely explore the expectations of the university and the department, and find ways of navigating these expectations, until they, through their own differentiated ranking of the orders of reality, create a way of being, appropriate for success in this discipline.

Student participants in this study spoke about their positive experiences of both formal and informal mentoring, both on and off campus. This was a space that benefitted both mentor and mentee. Mentors gained from sharing and seeing the benefit to others of this sharing, while

mentees benefitted from being inducted into the community of practice of either the faculty or of the discipline. In being part of a community of practice and creating an identity of learning citizenship, participants were able to see opportunities for creating other communities where students could benefit in different but equally beneficial ways.

In Chapter 6, I raised a concern about the difficulties experienced by students who were repeating a year. In a mentoring programme these students could be provided with the opportunity to become aware of the pitfalls of not participating in classroom interactions, and in engaging with other students in the (now) new cohort of peers. Being explicit about the benefits of being courageous and making the effort to engage in the classroom and with peers and tutors, of asking questions when uncertain, of not simply disappearing to a residence room when feeling uncertain, could make a significant difference to these students. If these students were brought together as a group, the corporate agency which could arise may well be the key to them accessing, in a more useful way, the learning opportunities which exist.

The combined Thuthuka and FASSET mentoring programme which is currently operating in the department had an initial focus on coaching. It would be more useful if this extended to the academic literacies and practices required for success in the discipline. Barac suggests that 'formal guidelines for the mentoring programmes should be established and these should also be formally monitored and evaluated' (2015, p. 94). I would hope that the department will create a space for reflection on and assessment of this Thuthuka mentoring programme.

This chapter began with a reference to a mentoring programme being a 'strategy for equity and redress'. Comments emerging from this study confirm this to be the case. It is important for students and the department, to be aware of the full range of these benefits and how to make these opportunities available, and more visible, to students.

A goal of this study was for it to create greater awareness amongst the lecturers in this department, of the need for change be a driver of transformation within the department. Transformation particularly from a change in awareness, on the part of academics, of who our students are, and what it is that they require for success in this discipline. My goal as a researcher, was therefore to understand better what it was that students struggled with, to assist them in being able to overcome these hurdles, or at the very least to make these hurdles more visible.

Chapter 8 - Conclusion

'Our number one priority in teaching and learning, is to understand the student body and if you understand your student body, then you can adapt your teaching and learning to that.' (research participant)

In this study, I have investigated the enablements and constraints experienced by students over the four year professional accounting programme at Rhodes University, and the agency which research participants used to navigate these mechanisms. The motivation for this study lay in my desire to understand the significantly different pass rates for black students within the department; firstly from a social justice perspective and secondly given a call for increasing numbers of black Chartered Accountants nationally.

In this final chapter of my dissertation, I will begin by restating the main research question and the sub-questions. I will then move on to the findings which emerged from the study. Having summarised these findings, I will next discuss the implications of the findings for teaching and learning in the discipline generally, but specifically within the Department of Accounting at Rhodes University. Given that similar structural and cultural constraints could be found in other institutions, both nationally and internationally, these findings may also have implications beyond this setting.

I will then discuss the limitations of the study, as well as opportunities for future research. Finally I will look at the contribution that this study has made to the field of higher education studies and to accounting education more generally, and then to the contribution of this study to this university.

With this being a social realist study, I needed to identify and analyse the domains of structure, culture and agency and the interplay between these. As social realism itself is founded in critical realism, it meant that it was not sufficient to simply examine participants' experiences at an empirical level. I needed to move beyond experiences to the events which caused them, at the actual level. This would permit me to see what it was which existed at the structural level of the real, which generated these events.

As detailed in the theoretical framework in Chapter 2, in this study I have therefore needed to avoid: examining only what can be seen at the empirical level; conflating mechanisms and the agential experiences of these; claiming to know the whole truth as my understanding of the truth can only ever be fallible and changing.

In this research journey I have uncovered social phenomena resulting in symbolic oppression, repression and suppression of students. Through the experiences shared by participants I have detailed how some practices, ways of being and social habits continue to cause symbolic violence and perpetuate inequity and can no longer be deemed appropriate for the needs of these students. These practices often emerge from unquestioningly following old traditions and ways of being which may have been appropriate in what Trow called an 'elite' institution.

Conversely this study has also revealed how other practices have facilitated students' journeys through this programme. It reveals how relational reflexivity, with a relational good of student success, creates a space for collaborative growth.

I will first restate the research question and sub-questions and then move on to the summary of the findings.

8.1 Research Question

The question which this study asked was:

What enabling and constraining structural and cultural conditions are experienced by South African students as they endeavour to meet the academic requirements of the four year professional accounting programme at Rhodes University and how do they use individual agency to navigate these?

The four primary themes of constraint and enablement raised by student participants in this study, were the areas of personal finances and funding to attend university; English as a language of communication and engagement on campus; interactions within the department which included the teaching and learning activities (TLAs) which were designed and implemented by practitioners within the discipline; and finally students' experiences of the need for transformation on this campus.

These were not the only themes raised by participants, but they were the most common.

8.1.1 Sub questions

The sub-questions which were asked to support the more detailed unpacking of the main research question were as follows:

- What structural and cultural conditions enable or constrain students' learning during their engagement with the professional accounting programme?
- How do students experience structural and cultural conditions in the Department of Accounting and the discipline of accounting as they engage with the professional accounting programme?
- What events generate the students' experiences of enablement or constraint?
- What are the causal mechanisms at the level of the real, which give rise to these events?
- Do these conditions enable or constrain differently for the different participants and potentially for some groups of students more so than for others and if so, how?

Through answering these questions, I was able to answer the final question of:

- Are there structural or cultural mechanisms which could be introduced to assist more students in overcoming these constraints?

The primary structural and cultural conditions which constrained students' learning during their engagement with this programme have been briefly mentioned and will be discussed in more detail in section 8.2 which follows. This will include a discussion of the students' experiences of the structural and cultural conditions within the department and within the discipline. This will include discussions around the events generating the experiences and the causal mechanisms which give rise to these events.

This will be followed with a discussion around how these conditions constrain or enable groups of participants differently. Finally I will discuss mechanisms which have already been introduced to assist students and other mechanisms which could be implemented to assist future students in overcoming these constraints.

8.2 Summary of Findings

When participants experienced constraints, they were generally keenly aware of these. However, participants from privileged backgrounds were often not aware of the enablement created by having adequate financial resources, having the privilege of learning in a home language, or having had a good education, as these enablements generally did not require significant agential reflexivity.

This was different when it came to enablements experienced within the realm of teaching and learning activities scheduled within the department. The agency required to take advantage of the learning opportunities provided by the planned TLAs were far more apparent as participants had to make agential decisions to make this investment of time and cognitive effort.

The comments on these findings will follow the order in which they were discussed in this dissertation. I will firstly look at finances, then language constraints, followed by constraints experienced by participants with their engagements within the department. Finally I will deal with the impact of transformation initiatives. The next section will discuss how issues of agency, identity and the contemplation of ultimate concerns enabled or constrained participants.

While this will be discussed in more detail under section 8.2.7, participants were impacted differently by the various constraints. In addition, some participants in this study had to cope with multiple constraints, while other participants did not experience any significant constraints.

8.2.1 Financial constraints

Finances were a significant problem for many participants, resulting in decisions being made about where to study, where to stay, what to eat, how to study, whether to look for part-time work and what work to do. However, these problems could disappear virtually immediately, if the participant was in the right place at the right time and able to attract the attention of the right person. The receipt of funding in the form of a scholarship, bursary or financial aid could instantaneously and almost miraculously erase financial concerns.

Many students in this study were aware of needing to apply for funding early in the process of applying to enter university. This meant that they could focus their attention elsewhere and not be concerned about financial constraints. For other students, for various reasons, arriving at university was more fraught as there was uncertainty around financial constraints.

For some students on full financial aid, even managing the R1 750 ‘own contribution’ which needed to be paid, was a difficult task. This required sourcing funds from their families or the community, or in one instance, selling cows. Students who had received a smaller financial aid package, and had a far more substantial ‘own contribution’, found that managing this payment every month could be challenging for their families.

Some study participants arrived at university without financial aid, as their families were deemed to be earning ‘too much’, but were still financially needy. These students were part of what is termed the ‘missing middle’ whose families earned between R120 000 and R600 000 per annum. Most participants within this group worked hard to obtain external funding, to relieve their families of the burden of paying full fees. This required applying for bursaries and scholarships, with most participants having resolved this problem by the end of second year. For those who did not manage to find external funding, the financial burden of paying for tuition and accommodation became increasingly problematic for the family. Interest on loans needed to be

paid which resulted in a restricted budget for the family's other needs. Students who had not performed well academically in their first or second academic year encountered the additional burden of obtaining a bursary becoming increasingly difficult. This added significantly to the financial pressures on the family and therefore to the pressure on the participant.

Participants whose parents were able to afford the full fees were not always aware of the extent to which this privileged them, while participants who were on full funding, whether a scholarship, bursary or NSFAS funding were on the whole deeply aware of this privilege. Receiving outside funding often provided students with a more shared, corporate agency to work hard, firstly to maintain their funding, but often also as they felt increased accountability towards their sponsors.

Some participants who worked part-time to try to generate an income, found the time commitments required by these external positions resulted in time not being spent on their academic work. This resulted in some electing to give up these part-time positions to focus on their studies.

Within the constraint of finances, limited effort could sometimes result in significant rewards; while significant effort sometimes resulted in little or no reward. Finances was an area where effort did not always result in success.

The next constraint highlighted by many participants in this study, was the issue of language.

8.2.2 Language constraints

The dysfunctional primary and secondary education system in this country has led to many students having not acquired Cognitive Academic Language Proficiency (CALP) in their home language. These students therefore lack the descriptions and classifications and more abstract terms required to learn and express themselves accurately in an academic environment. This places students at a significant disadvantage when engaging with higher learning. They first need to translate the language into their home language. Even when they do this, they often lack the academic proficiency in their own language to assist in making sense of the words and concepts.

Being able to translate and understand the words heard during a lecture is not the end of the language problems which many ESL students experience. This first cognitively demanding step of translating the language is compounded by then trying to understand the concepts being taught. This combination results in cognitive overload, which may cause students to disengage from the lecture with this lack of engagement being misinterpreted by lecturers as a lack of interest.

English-speaking participants in this study did not see being able to communicate in their mother tongue as an enablement, in the same way that few English-speaking lecturers in the department recognise it as an enablement. These academics therefore do not understand the immense hurdles ESL students need to overcome in the academic battlefield of the lecture theatre.

Trow (2005) suggests that massification will result in a move to a larger and more 'diverse' student population. At this institution there has been a shift from a student population of primarily white middle-class students who had enjoyed a good government or private school education, to a more diverse population, but the shift has continued into a more racially homogenous black student enrolment. Given the differential funding of education for young black children, during apartheid and the dysfunctionality evident in many quintile 1, 2, 3 and 4 schools currently, these students have had significantly different school and home experiences.

This has resulted in the emergence of what is viewed as a more ideological way of meaning-making, where the cultural and contextual foundations of students are taken into consideration. Literacy is recognised as a set of social practices which emerges from the social experiences and from the identities students have assumed over the years.

In the largely homogenous, 'elite' institutions, professors focussed on creating what they thought constituted an 'educated man'. In the mass HE institutions of today, with greater flexibility in curricula and between fields and more mobility of both staff and students; pockets of academics expect a continuation of the homogenous recruitment of middle-class students with good primary and secondary educational experiences, as was experienced in an elite institution. This would result in the enrolment of autonomous students who have vaguely similar life-experiences. Instead what institutions have is men – and now women – who are significantly different to many of their teachers, who have lived different lives, who do not always understand the contexts and scenarios which their teachers provide and their sense of humour. In fact, these students do not understand their lecturers' ways of trying to make meaning in a scenario. This has created a relationship of necessary incompatibilities, and has resulted in a situational logic of correction, which is currently being driven in the protests which have been seen on campuses. These tensions around issues of transformation, experienced by both staff and students, are likely to be on-going until the incompatibilities are resolved.

For many participants not having been taught in English previously meant that for them the lecturers spoke too fast, their words were not heard and they were not understood. When students were able to make sense of the words which had been uttered, academic queries were often suspended as they were often unable to construct a sentence quickly enough before the lecturer

moved on to the next topic. This led some participants to believe that it was their academic ability which was problematic, rather than their linguistic ability. For other students, while they felt less constrained about their linguistic proficiency, their concern was around not having the right English accent, and the fear of humiliation which this could generate from their peers.

Overcoming the constraints of hearing, understanding, translating, responding to and questioning in English, during the process of acquiring knowledge and understanding, as well as the separate process of responding to questions in the appropriate manner during the assessment process, requires the investment of significant individual agency on the part of students. In this process it was sometimes easier to fall back on the corporate agency of a group and to benefit from interactions with lecturers from within the safety of the group.

Having the benefit of social networks which resulted in corporate agency and created spaces for the induction of students into communities of practice; also created the space for participants to develop the agency that was required to overcome these obstacles as part of a collective, and ultimately to be able to do so on their own.

Placing unnecessary time constraints on students during formative and summative assessments, and using words and terms during assessments which are unfamiliar to students, may be creating a situation where the validity of the assessment itself could be called into question.

Within the South African primary and secondary schooling system, significant problems exist within the quintile 1 – 3 schools. Learners often lack academic language proficiency and are not always taught to read and engage with texts and beliefs critically. As many young learners do not have the prerequisite academic support at home, the school's task is that much more difficult. What is urgently needed therefore, is to focus attention on the failing primary and secondary educational system and provide a pedagogically-sound education in the home language of our learners. However, these problems lie outside the scope of this study. Scott (2017) has argued that we cannot wait two decades in the hope that schools will change and for a different type of student to emerge. The responsibility for bridging this gap therefore rests on the teachers in the higher education institutions where these students are registered.

While the symptom of the 'problem of language' is visible at the level of the empirical, the experience of the student whether hearing or speaking English; this would emerge from an event which would be at the level of the actual, a lecture, a tutorial, or an examination. The problem, however, emerges from what has transpired at the level of the real. These are the structural mechanisms of the educational system and the generative mechanism of poverty, institutionalised

by apartheid, which perpetuates the social injustices of the past; combined with the cultural mechanisms of deeply-seated beliefs and traditions about potential and responsibility which exist within lecturers and institutions.

Language problems mask another underlying issue. When identifying epistemic access as a problem for the research participants, this study does not investigate, analyse or explain a new phenomenon, it investigates a problem which has been emerging from the seeds of injustice sown during apartheid. This was largely ignored by many practitioners for decades. That it would be necessary to be undertaking this research, would have come as no surprise to the late Professor Wally Morrow who suggested that the 'problem' of epistemic access for underprepared students was 'likely to be with us for some time to come' (2009, p. 158).

In the shift from language to epistemic access, I have also moved from language into teaching and learning in the discipline of accounting, within this department, at this institution.

8.2.3 Teaching within the Department of Accounting

Teaching and learning in the discipline of accounting, given the hierarchical nature of knowledge in the discipline, requires both teachers and students to engage with the topic in a particular way for students to be successful, and in so doing for teachers to be successful.

Teachers need to ensure that there is constructive alignment between the curriculum, the TLAs which help students to construct knowledge, and the assessment practices which permit students to demonstrate their knowledge. Students, on the other hand, need to understand the underlying theory, to be able to implement the procedures of instruction. In so doing they would acquire recognition and realisation rules and would develop a trained gaze.

Student participants in this study were exceptionally aware and appreciative of what academics in this department did to assist them in achieving academic success. Whether this was offering additional learning opportunities in the form of extra classes, open door policies, engaging with students, and additional interventions outside of lecture and tutorial spaces were seen and appreciated.

Tutorials and lectures were seen as beneficial, particularly where the student had read through the work beforehand. The benefits of preparing for and pre-reading prior to lectures and tutorials are two-fold. Firstly students have the opportunity to engage with the language used in the chapter or example, and they are able to identify words and phrases which are unfamiliar to them. This permits the student to understand these in a more relaxed environment before entering these

formal and more intimidating academic spaces. Secondly, students have the opportunity to engage with the concepts being taught and identify what it is that they do and do not understand. Timeous identification and resolution of troublesome academic concepts, means that students are not stuck at some point along the conceptual spine, unable to progress in their learning.

Undertaking the necessary pre-reading, requires students to use their agency in making the reflexive decisions to read through and understand this preparatory work. Having an understanding of what will be discussed beforehand, makes both the language and the concepts more accessible to students.

Tutorials also provide a space where, given the smaller numbers and the reduced power differential between student and instructor, students found it easier to ask questions of a tutor, particularly someone who may have had similar lived experiences. This is likely to also mean that the tutor may be able to respond to their questions in their home language, or in a language which is less foreign than English.

Student participants found it easier to consult with lecturers who are able to communicate in the student's home language. In consultations, students found it easier to say that they understood a topic rather than face the hurdle of having to construct an explanation of what it was that they did not understand. There was an additional concern that asking a follow-up question may be seen as questioning the competence of the lecturer, or that a second explanation is only required as the lecturer did not explain well enough in the first instance. This aspect of language difficulties experienced by students is misinterpreted by lecturers, who believe students think they understand a concept, when they do not.

The need for students to consult with their lecturers increased through the academic years, although this was more challenging for ESL students than for English-speaking students. While participants were aware of what academics did to assist them in their academic success, so too they were conscious of the negative impact of unhelpful experiences of consulting. Participants' reactions to these negative experiences varied. Some participants refused to consult with any lecturer after such an experience, while others would subsequently not consult with a particular lecturer. Some participants felt that they needed to be 'perfectly prepared' before consultations as they did not want to reinforce what lecturers see as the stereotype of black people being lazy.

During the almost six hours of focus group discussions, there was one instance of a staff participant formally discussing a pedagogic practice, and that was the comment about 'deconstructing and reconstructing', although there was no direct question about teaching

methodologies. While most lecturers in accounting are employed as a result of their professional qualifications and past experiences, they are employed at a university to teach and their role now is as a teacher, within an accounting discipline. Having discussions around pedagogic practices would permit the department to avoid what Haggis (2006, p. 533) refers to as a problem arising from a 'lack of discussion and exploration of the personal [discipline-specific and] institutional processes involved in study and assessment', with 'discipline-specific' being my addition.

Academics seem unaware of the time it takes for ESL students to translate what has been said into their home language, to gain an understanding, and then to be able to translate back into English. This time they should allow for when asking for questions or responses. When trying to determine whether a student understands a scenario, it may be more useful to ask a student to demonstrate a solution on a board, instead of asking them to provide a verbal explanation. This would need to first be decoded and then encoded by the student before they could demonstrate understanding. As SAICA intends moving to a more language-based examination process, this is something which could be problematic for ESL students.

Not being able to keep up with a lecturer in class may mean that a student experiences cognitive overload, which means that the student is unable to follow the lecture and disengages. The reason behind this disengagement is sometimes understood by lecturers to be disinterest and that the student is playing the language/race/gender 'card' to explain poor academic performance. This to some degree supports Haggis' second point that amongst academics there is a 'lack of acceptance of a wide range of different motives and types of engagement' (2006, p. 533).

Many student participants, as well as peer institution participants and a participant from the professional body, raised the issue of the context or scenario provided in an assessment question not being understood by students. Focus group participants (academics) seemed to feel that it was up to the student to gain the necessary knowledge of the given environment, although it was clear that some scenarios perpetuate the advantaging of those who have had more privileged life experiences. If a specific context is required for an assessment, this needs to be part of the 'key assumptions' made clear to students, which is Haggis' third point (2006), so that students are given every opportunity to prove their academic ability.

The fourth point raised by Haggis is the 'opaque and alienating use of language' (2006, p. 533). Student participants in this study have spoken in many and different ways about how they were unable to understand exam questions as a result of an unfamiliar word and how words and phrases used during lectures and consultations were not understood which means that they disengaged from the lecture. Some focus group participants felt that it was important to speak to

students using a professional language and not to ‘dumb-down’ their English, as this was what was expected of them in terms of the ‘soft skills’ required by SAICA and the profession. This would create a situation of students feeling alienated. However, a SAICA participant confirmed that what was actually required was ‘plain English’ and bemoaned the fact that universities had not yet embraced this requirement.

Regarding the language and scenarios used in assessments, concern was raised that academics use this opportunity to ‘bring [out] the best of ourselves’ in these high-stakes processes. The suggestion was rather that we ensure that assessments are appropriate to what has been taught and that the **format** of both the question and the required solution be similar to the formats of other examples which students have encountered over the period being examined. This refers back to the constructive alignment which should be evident between the content to be covered, the teaching and learning activities used to teach this content and the assessments which are set to test student acquisition of the knowledge.

Student participants spoke about how it was important to work hard and consistently, from the very beginning of the academic year. To create a way of being that was conducive to academic success in the discipline. Successful students demonstrated having acquired metacognition, and spoke in particular about the regulation of cognition; the planning, monitoring and evaluating required in obtaining cognition. Students who had failed a test or a year spoke particularly about evaluating their planned processes and strategies. If these strategies were not successful, they needed to revise them and not simply do more of the same. Successful students also spoke about having a balanced life-style regarding managing their academic commitments, eating healthily, getting enough sleep (not ‘cross-nighting’), getting sufficient exercise, although most agreed that to some extent in third year, but in particular in fourth year, there was limited time for a social life.

These participants were extremely appreciative of interactions with academics, Trainee Accountants and tutors which were collaborative, nurturing and supportive. This was easier where the member of staff was closer to the student in age and where there were similar lived experiences. The interaction was easier still where the student was able to engage with the member of staff in the student’s home language or in a shared African language. Once the student had gained an understanding of the concepts being taught, the need to converse in another language was reduced, but still continued on occasion more for comfort than for academic need. In these relationships, the academic success of the student was the ‘relational good’ emerging from the interaction.

I would like to again refer to Haggis' comment that these problems are 'at least partly' caused by the individual lecturers' and the department's 'cultural values and assumptions' which form an inherent part of the foundation for our formal and informal TLAs. Haggis continues that it is up to the teachers to contemplate the changes which are required (2006, p. 533). I would therefore argue that academics need to identify and make the pedagogic changes necessary as a result of, at least partially, the problems emerging from our values and assumptions.

As a result of the changing higher education context, the goals of institutions are now different; that students' prior experiences are different; and the only way to give these students (who have just as much potential as all other students have ever had) every opportunity to succeed in their courses, is to rethink teaching and learning practices so that these are offered in a way that is more effective, and also different.

Teaching and learning is a shared partnership between academics and students, especially at a contact institution like Rhodes University. Teachers need to provide every opportunity for students to obtain the knowledge required, and this includes providing students with epistemic access to the discipline and being explicit about the academic literacies required for this academic success. Students need to make every effort to exhibit the practices and ways of being which would be congruent with realising their potential, completing their project and achieving their ultimate concerns.

There has been a shift in South Africa from the old 'elite' higher education institutions to a mass system. This shift has not always been accompanied by a similar change in the ways of being of the academic staff at this institution or by a change in the curricular which are planned for the teaching programme. This tension between the old ways of academic being and new students on our campuses, resulted in a push for transformation.

8.2.4 The move towards transformation

Student protests took place on many campuses across South Africa during 2015 and 2016, and Rhodes University was not exempt from these. The protests emerged from frustrations experienced by students at the high, and increasing, cost of higher education and as a result of the curriculum being perceived as colonial and so creating a sense of alienation. This alienation had to do with both the language being used, with the academic texts which were valorised by the institutions, and with the scenarios which were being used to explain what was being taught.

Both English and Afrikaans were seen as the languages of the oppressors, but English was also seen as a relic from South Africa's colonial past. The academic texts which were being used often

focussed on knowledge created in the global north, while knowledge created in the global south seemed to be ignored. Students also felt that they could not relate to the scenarios which were being used, as these were not part of their life-experiences.

These protests caused significant pain and distress for those participants who experienced the violence of disruptions in what should have been their safe spaces. The sounds of rubber bullets being fired and tear gas as well as stun-grenades being let off were clearly still a source of distress for many participants, especially those whose residences were closer to where the student gatherings took place. They were also disappointed at the lack of awareness of some academic staff within this department regarding the underlying causes of some of the protests, and what it was that had driven the student body to this point.

Equally distressing to Black students in particular, were the significant tensions experienced when deciding whether to support the protests and risk failing tests and possibly even the academic year, or whether to focus on work and risk the wrath of the protesters who were also their peers both in their classes and in their residences. Many vacillated between these two extremes, studying when they could and when they could not study or felt overwhelmed by the pressure from the protesters, they would join in the protests. This was what was called 'protest and pass'. Although some participants found that after singing protest songs during the evening it was difficult to study later at night, as the songs continued to reverberate in their memories.

This was the one area where all student participant were affected, regardless of race, financial security or home language. While no students were exempt from these experiences, how they reacted to the experiences varied. Most white student participants elected not to be part of the protests and saw them as inconvenient and a disruption to their work schedules. White students seemed to have the option of working off-campus to ensure that the protests did not impact on them unnecessarily. One white participant used this opportunity to learn more about social justice issues and was able to teach others. Participants spoke about the benefit of being off-campus during this period, as living in a residence, on-campus, was not seen as a safe or peaceful place to be living.

Some participants spoke about the anger and disappointment they felt when they realised that the academics within the department were unaware of the protests, using a 'victim-shaming' approach regarding the rape protests, and with the #feesmustfall protests, when a lecturer called the protester 'mad' and when students were made to sit in a test venue for ninety minutes as the lecturer was adamant that the test would proceed.

The area of tranformation is a space where there has been a shift in the departmental culture. After the recent suicide of a student, academic staff were asked by the Head of Department to give students the opportunity to discuss this during lectures. Secondly, some staff attended a recent talk on students' emotional well-being. Both of these signal a shift in academics starting to see students as being grounded in their social contexts.

The 'way of being' or student identity required at the institution is something that is unclear to students, and results in them feeling alienated. This is not to suggest that there is one way of being and that all students should create themselves in this image, however, there are particular ways of being which are more likely to lead to academic success with certain disciplines.

The TAI mentoring programme on campus assists all students registered for the various extended studies programmes, while the Ncedana Programme was introduced to assist all first year students over their first six months at university, but was terminated at the end of 2016. The relatively new Thuthuka/FASSET mentoring programme currently operates within the Department of Accounting, for accounting students only.

The TAI and Ncedana mentoring programmes both focus on the holistic development of the individual, both mentor and mentee, and create a space for inducting students into their respective communities of practice. The programmes create additional social networks for students which assist them in navigating their way through their faculty's idiosyncratic academic literacies and practices. The mentoring programmes also provide a space for students to generate corporate agency and to act as a unit.

The Thuthuka/FASSET mentoring programme in this department is relatively new and still trying to settle. At the time of this research the focus was more on coaching students through test and exam questions and processes, and less on the full development of the individual.

Experiencing protests on campus created a space for raw emotions and deep-seated feelings to emerge. It also permitted a space for students and staff to disrupt their normal way of thinking and being and some took advantage of this opportunity.

8.2.5 The role of the individual

Archer claims that 'there is a default setting on the human being: if we do not care enough about making things happen, then we become passive beings to whom things happen' (2004, pp. 2–3). In this study, participants' ultimate concerns were shown to be what resulted in their projects which were the motivation for their practices and ways of being. The ultimate concerns are

formulated as a result of each participant's individual ranking of the orders of reality. These rankings can change as interests change or as particular projects assume greater significance, even if only temporarily

On the whole the study participants' ultimate concerns included becoming a chartered accountant, with the resultant benefits from this position. The participants' projects therefore usually included successfully completing the DipAcc qualification at Rhodes University.

Where a participant's ultimate concern was something other than becoming a chartered accountant, it meant that their project was not necessarily the DipAcc qualification. This dissonance resulted in the participant exhibiting practices which were not conducive to academic success in this qualification. The practices and ways of being required for success in the discipline are the academic literacies which students need to achieve. The discipline of Accounting requires students to exhibit a specific *modus vivendi*, to provide them with the epistemological access required, to know what and to know how.

While the responsibility rests with practitioners within the various disciplines to be explicit about these practices, it is up to the students in these disciplines to choose to adopt these ways of being. For the student, becoming a chartered accountant needs to truly be an 'ultimate concern', which will result in the project of passing the DipAcc year. This in turn should result in practices which will be congruent with this achievement.

8.2.6 Other enablements and constraints

There were many other enablements and constraints which students experienced in their journeys to and through Rhodes University, and some of these will be mentioned briefly here.

Bearing in mind that some students applied for admission to Rhodes University in 2012, some participants spoke about the difficulties they experienced in initiating the application process as access to the internet was difficult. Some participants did not know where Rhodes University was at the time of their application for admission being accepted. Some students elected to come to Rhodes University as they knew it was a small campus and they were looking for smaller classes and greater interaction with their lecturers.

The residence system has not been discussed in much detail in this study, however, this was often mentioned by research participants. Most participants found the social networks found in the residence useful, although some had struggled initially with how they would fit in to the class structures within these spaces. Some felt they were not well-off enough for one group, but too

well-off for another group. Female participants in particular spoke about the challenges of the invisible and informal class structures within the residences.

During orientation week, which is held prior to lectures commencing in students' first year, some participants liked the opportunity to go out during the evenings with peers from their residences. Other participants, however, did not like that type of socialising, and found the practice alienating. They felt that they had become isolated from their peers when they did not want to participate in the drinking and partying which took place over this period.

A couple of male participants also spoke about the 'culture' within the residences and on campus being a 'Xhosa' culture and that not being part of this culture was alienating. Some participants found that Xhosa students could be unwelcoming and unfriendly and intolerant of other cultures. This could be partially attributed to the rite of '*ulwaluko*', a preparation for manhood for amaXhosa males. Adult males who have not been through the ceremony are still seen as 'boys'. However, this discussion is beyond the scope of this dissertation.

Each of these instances required participants to make agential decisions about whether to engage with the constraints which arose and either challenge and change these, or to avoid them. Equally agential decisions needed to be made with enablements, whether to simply accept these and to what extent to accept them. In this I refer particularly to the social aspect of being in residence; participants needed to decide how much social interaction was necessary and good, and to decide when the socialising started becoming a constraint in reaching their academic goals.

8.2.7 Differential impact of constraints

Moving on to whether these conditions constrain differently for some participants or groups more than others. Within the structural constraints of funding and language, there were those who were privileged and those who were not privileged, those who had funding for university and those who did not, those who could access English as an academic language without thought, and those who could not. These constraints and enablements existed on a continuum and impacted on participants to varying degrees.

From a broad-strokes perspective, the white students I interviewed were less likely to experience financial constraints. These students were on the whole comfortable financially and there were no instances of white students struggling to secure funding, to source funding for rentals, for meals or for books. This does not mean young white people do not experience financial constraints. It could mean rather that these individuals either did not participate in this study, or otherwise they were part of the 'missing middle' of students as their family income fell between R120 000 and

R600 000 per annum. White students who are part of the 'missing middle' may have not registered for tertiary studies, or may have registered for tertiary studies closer to home, which would mean that they could reside at home.

Participants with greater access to financial resources did not have to think about money, beyond asking for it when necessary. On the other end of the continuum are those invisible and absent students who are not at university and who could not form part of this study as they did not receive funding to come to university. It is in the middle of the continuum that it becomes difficult to know what financial advantage is.

Some participants' families were deemed to be generating enough family income for them not to require financial assistance. This precluded the student from obtaining NSFAS funding and meant that they needed to make decisions about where to stay and the types of meals they could eat. This meant there was no student loan to repay, but there was a significant financial burden on the family during the student's time at university. This often came at an emotional and academic cost to the student. For other students, the limited family income entitled them to financial aid, which covered tuition and all residential benefits including all meals. This participant would have had a more stress-free experience of being in residence and creating friendships and social networks, but would leave with a significant student loan. This in spite of the NSFAS funding, at the time of this study, having a 40% bursary component, based on academic performance.

One of the student participants who qualified for full financial aid, lived in residence. His high school marks meant that he was not included in the Commerce Extended Studies Programme. However, no mentoring programme was available to mainstream first year students and he seemed unable to gain entry into the social networks which would help induct him into the community of practice; both within his academic spaces and within the residence system. The Rhodes experience became alienating, and he became withdrawn and failed the academic year. With limited qualifications his job opportunities are equally limited, and he has a NSFAS loan to repay. Access to the university cannot be deemed to be real access if students do not also have access to the resources which will help them succeed academically.

Financial privilege is therefore both differentiated and stratified. Some participants had significant funding and some had a little funding and some had no funding, but in interrogating this further, some had funding which covered tuition fees and or residence fees and some did not; some had funding which covered personal expenses and some did not. Each of these 'pots' of funding needed attention and a shortage in one caused emotional stress and suffering; some at a more physically experienced and obvious level than others. For example, if tuition fees were not

paid, an e-mail would be received from the Fees Office asking for payment, and exam results may be withheld, but there would be no obvious impact on your daily life. While this was happening at the level of the real, the generative mechanism of constraint was not resulting in events which impacted on your daily experiences. Running out of money for food before the end of the month was a significant event and required borrowing from family or friends, or going hungry.

The key which opens the door to the magical and sought after 'funding', whether this is NSFAS funding or a bursary or scholarship, is to a certain degree the agency of the individual. But this is not a simple dichotomy - having agency or not having agency, there is also a certain amount of serendipitous happenstance involved. While the better the student's marks when applying for funding, the better their chances of getting funding and that is to be expected. The more doors a student knocks on, the more bursaries they apply for, the more likely they are to find one that opens. However, for some participants in this study, it was the chance encounter with someone who came to a school, someone a participant bumped into at a social function, or a parent being part of a particular organisation, that resulted in acquiring the necessary funding.

White participants in this study did not raise language difficulties[65] as a constraint, probably as all white participants spoke English as a mother tongue. The experience of language being a constraint equally exists on a continuum and there are the two extremes of firstly being able to study in your mother tongue, a language where you have academic proficiency; and at the other extreme participants never having had a real need to communicate in English prior to arriving at university, and needing to immerse yourself in this linguistically alienating environment where, as a participant commented, even black people sound like white people.

Linked to language difficulties were the participants' school experiences. All white participants had attended either a quintile 5 school or a private school and had enjoyed a privileged primary and secondary school experience. Participants who had attended well-resourced schools, whether government or private, arrived at university having some understanding of how to summarise, critique, categorise and an experience of abstract concepts. These students had both BICS and CALP, and being at university was therefore not as much of a struggle for these individuals. They did not need to learn a significantly different way of being. The student identity which is valued in this academic space was familiar to them. All participants who had attended poorly-resourced schools were black. This meant that the hurdles which needed to be overcome in terms of academic literacies, academic discourses (no-one's home language) and the practices privileged

[65] There was one white participant who was dyslexic and struggled at this level.

in a tertiary institution, were hurdles which needed to be overcome by black participants in particular.

The protests were another area where students were impacted differently from seemingly similar structural constraints. White participants on the whole distanced themselves from the protests and felt it was not their battle. For these participants the protests were an irritation and a disruption to their carefully planned schedules, these participants confirmed their 'decontextualised' status, they were able to remove themselves from this social context. Black participants on the other hand experienced extreme guilt when not protesting, but were equally aware of not wanting to jeopardise their academic progress. Most seemed to navigate their way through protesting when unable to work or when obliged to protest, and working when they could, or when they could get away with it.

A participant spoke about being arrested even though he had not been a protest leader. His frustration was that this threatened his academic project, as he was held in the police cells over a period of days and was released immediately prior to writing a test. Some black participants elected to remove themselves from the impact of the protests by moving in with friends who, although they also lived on campus, lived further away from where the main protest activities were taking place.

In all of these comments, I need to restate, this is what these students experienced, at this moment in time, on this campus, and this is how I have understood these experiences. My understanding of these experiences can only ever be flawed and based on my context as a researcher and my understanding of these experiences.

This study shows that the legacy of apartheid persists in our educational institutions in 2018. Through what has just been described; race, and to a lesser extent class, continues to impact on students' experiences and opportunities. This is Archer's 'natal context' which constrains but does not dictate individuals' life chances.

8.2.8 Mechanisms for reducing the impact of constraints

The underlying reasons for both the financial, language constraints and the constraints caused as a result of poor schooling, relate to governmental distribution of resources and lie beyond the scope of this dissertation. How the institution and the department manage the impact of these constraints on students, and how students themselves manage these constraints, is not.

Regarding financial constraints, the department makes choices about which textbooks to prescribe and how these should be made available to students. Given that the Accounting Standards change every year, the department can join forces with other Departments of Accounting and with corporate agency could put pressure on the publishers to reduce their prices or to make the books available on-line. Some textbooks may not need to be updated every year, but an addendum could be provided with critical changes which need to be implemented.

The department is already aware of the significant impact of a tutoring salary on students who otherwise do not have an income, and there is no need to change any strategy in the department in this regard.

There has recently been an increased awareness of the need to direct students' attention to the existence of suitable bursaries. However, concern has been expressed that students still do not apply for these bursaries. Perhaps as lecturers we need to adopt different strategies around how we disseminate this information to students, and how we assist them in applying for these opportunities rather than believing that having made the announcement, our responsibility is met.

To assist students in being inducted in the community of practice, it would be extremely valuable to reintroduce formal mentoring spaces which would allow for the development of the whole student, and which are equally of benefit to the mentor and mentee, and which do not just have a focus of academic coaching, would also be useful. Providing these discipline specific mentoring spaces could remove some of the isolation which students feel and would allow them to start creating their own, or other social networks, which will prove invaluable when needing the power of corporate agency when having to deal with agentially-demanding situations.

Students who were repeating subjects or years, would benefit from the support of an academic mentor. A mentor would assist them in gaining perspective on their overall goals, their projects and their practices and could be explicit about especially, the regulation of cognition, the planning, monitoring and evaluating which is essential for success. The mentor would provide these students with every opportunity to adopt practices and ways of being that are congruent with success in the discipline, and to guide them away from isolating themselves. This is a practice which seems to be detrimental to their academic success.

It would be beneficial to students for lecturers, tutors and mentors to be explicit about how ultimate concerns result in the formation of projects which motivate daily practices. Equally, it would be useful to be explicit about the practices and ways of being, the academic literacies, which are congruent with success in this discipline. Recognising that not every student would be

able to absorb every aspect of this in one discussion, making this part of everyday conversations, in a collaborative and respectful manner, would be of significant value to students.

Following on from this study, I believe it would be useful to put together a booklet which could serve as a reference for lecturers, but which would equally serve as a useful guide for students in prompting their thinking about their ultimate concerns, the projects which are necessary to achieve these and the practices which are congruent with achieving the projects.

This booklet will include an introduction to metacognition which would allow an exploration of the concepts of cognitive awareness: knowing that and knowing how. To assist students in becoming more aware of themselves as learners; knowing whether a section has truly been understood; as well as suitable learning techniques for each of the four accounting subjects. It would also include a discussion around cognitive regulation, the planning, monitoring and evaluating of acquiring the knowledge and skills required. This should be a living document which is reimagined every year, and which can become an essential resource for every student.

The mechanisms which could be introduced to reduce the impact of constraints experienced regarding teaching in the discipline, will be discussed in the next section.

8.3 Implications for teaching in the discipline

Archer suggests that 'We are who we are because of what we care about' (2004). This is supported by Carey who suggests that if there is 'a single factor that seems to distinguish colleges and universities that have truly made a difference … it is attention' (2008, p. 8). In discussing the admission of students to higher education, Scott states that '[p]erhaps the most fundamental factor however, is the psychological ownership of student intake … the extent to which the academic community intrinsically accepts responsibility for accommodating the student body that is admitted to the sector' (2009, p. 25). This is supported by Case who states that 'there is no point in taking in a student if the institution is not able to provide the context in which they can flourish educationally' (2013, p. 25).

As a collective, as academics in this department and at this institution, it would be useful to question what it is that we care about; who and what we pay attention to and whether we are prepared to take ownership of the students we have. Many students have had such different life experiences to their lecturers and to the students previously found in an elite institution.

To assist in providing this care and attention and given that so many of these students have not had the right preparation for higher education it would be important to ensure that the TLAs are 'responsive to the diverse levels at which our students arrive at our doors' (Morrow, 2009, p. 158). Bearing in mind as Scott (2009) said, that it is not just at first year that this support is required, otherwise the problem of student failure is simply deferred with the resultant increase in the cost of that failure, emotionally and financially, for the student.

While assessments within this department are now being checked for the use of plain English, practitioners can ensure that the words used during assessments are the same words which were used during lectures and that these are fully unpacked and understood by the class. Equally they can ensure that the scenarios used during assessment are scenarios which students have been exposed to during the course of the assessment period. This could be done through group projects, through videos which students are asked to watch, through scenarios introduced during tutorials or through giving students a list of scenarios which need to be understood for the assessment period. Here I refer more to the third and fourth year assessments, as at first and second year the scenarios should be more explicit.

Practitioners should attempt:

- To bridge the articulation gap which exists between where students are and where they need to be. Assumptions cannot be made about students' understandings, something from a previous year may not have been fully understood due to a language problem a threshold concept or simply cognitive overload at the time. What is required for moving on to the next step of the hierarchical 'conceptual spine' needs to be made explicit in a collaborative way.
- To allow students to feel that they are part of the department and to make the department feel less alien, it is critical that lecturers start understanding who our students are.
- To take the time to understand why students say that they understand a topic when they do not, and not to take that opportunity to inflict symbolic violence on these individuals.
- To understand why students have a need to protest and to be supportive of this.
- To avoid adding additional academic constraints which will impact on this already stressful time.
- To start understanding that, as Haggis has believed, that it is the responsibility of the teacher and not of the student, to make the changes necessary to make the environment conducive to the learning which needs to take place.

- To take time to understand what it is that is required pedagogically for academic success in a discipline like accounting, the discipline-specific pedagogic knowledge - and to make students aware of this.
- To remember that having said something once at the beginning of first year, cannot mean that students would remember the practices and strategies which are important over the rest of their four year journey.

It would be useful for English first language lecturers to slow down the pace of their speech so that students are able to keep up with what they are saying. Academics also need to gain an understanding of how ESL students first need to acquire BICS, before they are able to acquire CALP. Given that these academic language structures may not exist in a student's home language this may take a little additional time.

A structural mechanism which could be introduced to assist students in this journey would be to adapt the existing mentoring programme within the department to include a focus on the whole student and on their successful assimilation into the university. This environment should focus on the development of the whole student, in safe spaces, together with their peers, and where they can also create additional supportive social networks. Students can emerge and become members of the community as and when they are ready, but having been given the space to do so. The focus of the programme should include the literacy practices and ways of being which are more congruent with success in this discipline.

It would be useful for academics to understand why there is a need to move away from the discourse of students being deficient, disconnected, disinterested and having no motivation and to try understand what it is that may be causing these ways of being. Taking time to interact with students in a non-academic way, not challenging or criticising their ways of being, will create opportunities for relationality to grow, with the goal being a collaborative space for growth and the academic success of our students.

Teachers equally need to be mindful of the unpacking and repacking which takes place in a semantic wave; and when going on an autonomy tour to be explicit about why there is a tour, and always ensuring that the conversation returns to the sovereign code. Given the change in the experiences of students enrolled in the class, there needs to be a contemplated shift towards embracing the experiences and knowledge which students – the 'Knowers' - bring to the class, in so doing to allow the 'social relations' within the class to strengthen. We need to understand that our students are a product of their social environments.

Academics and tutors need to work to make the process of understanding the theory, acquiring recognition and realisation skills, and developing mastery over the procedures of instruction and developing a trained gaze, explicit to students. Providing students with epistemic access is to teach students to 'know that' and to 'know how'. These are the metacognitive aspects of cognitive awareness, with the next step to understand how to regulate that cognition through planning, monitoring and evaluation. These can be demonstrated and possibly even explicitly taught through the academic programme itself. In teaching tutors to teach students these skills, tutors too will benefit, in the same way mentors benefit from the mentoring relationship.

Scott (2009, pp. 31–32) has the following suggestions to increase the support for and acknowledgement of academics' focus on the needs of students. He suggests recognition of teaching roles within the department, and acknowledgement of research into education; increasing the visibility of academics with expertise in educational matters and ensuring that practitioners take responsibility for the educational processes which they are responsible for.

Lecturers should take this period of transformation to disrupt what has traditionally taken place in our teaching spaces. To feel discomfort in our lecture theatres as we improve and restructure old ways of teaching and learning to create something more beneficial for our new 'mass' institutions of learning. To create lecture spaces which encourage students to question and critique these aspects of our teaching. To be explicit about the benefits of the various teaching processes and learning opportunities and how our students can best access these.

The teachers within this department hold the key for these students. On a continuum from those who have walked in these students' shoes and are keenly aware of the struggles these young people face and how to reach out to them; to those lecturers who believe that the problem lies with the students and the students need to make the effort to rise to their level of competency, and the belief that students who exit the system should look the same as students from decades ago. In the middle of the continuum there are academics with varying realisations of the struggles students have and what is required to assist them in being successful in this challenging discipline, with its strong focus on knowledge.

I believe that the greater majority of the staff in this department care deeply about the academic success of our students and would be willing to contemplate and adapt their ways of teaching and learning if they understood that these existing ways were no longer appropriate. A more theorised and focussed approach which is shaped and accepted by all teachers within the department would be useful in bridging this gap. Carey cautions, however, that 'the key issue is not whether

universities say they're committed to helping all students succeed. It's whether they really mean it. Too often, they don't' (2008, p. 9).

A question which has already been asked and which will be asked again is, does this study reflect the experiences of most of the students in the course? That it does was confirmed in a focus group, where a participant made the following comment:

> *All the points you mentioned … [are] really accurate … the students have been talking to me about so many things about the department. Some I had to keep to myself, because I couldn't just go and [say] … there just too many white [lecturers], and too few black [lecturers] and [the students] are scared to come talk to [you]. These things [have been] bothering them for a while. Even those ones in fourth year … used to [say] that they never consult with a white person because they feel intimidated. Most of those comments there they are very accurate … I couldn't just speak up about this.*

This comment came from an individual who had been a student within the department, who had tutored for the department and who was now a member of staff. This was an individual who had himself experienced the departmental processes, through every academic level, and who was hearing the same comments from the students who he was teaching. This was validation of this study in the most valuable and unexpected way possible.

Academics need spaces where through discussion they can develop an understanding of how and why today's students are different to the students they were more familiar and comfortable working with, and how it is that they need to act, react and interact to access the potential which exists in these young individuals. In so doing they will, where necessary, start confronting and unravelling their own prejudices and biases, assumptions and cultures. At a practical level, lecturers should try not to have too many assumptions when walking into a class, to be flexible, to be prepared to do things differently. They need to be aware of being explicit about expectations and requirements, as well as the outcomes, and how to go about achieving these. Given the problem of language, it may be that discussions need to be held more than once, and it may need to be done in different ways. As our Vice-Chancellor said at his inaugural address, 'we cannot and will not continue with business as usual … we must do things differently' (Mabizela, 2015).

8.4 Limitations of the study

This was a qualitative study investigating what helped and what hindered students in their journey through the professional accounting programme at an historically liberal, white institution.

Social research can only be conducted in an open system and it would be challenging to control for individual variances within each of these students' experiences and interviews. The experiences which were shared were based on the student, staff and other participants' experiences of their journeys which would to no small degree have been impacted by the academics, tutors, administrators, wardens and sub-wardens who they had encountered during this process, and to a lesser degree by their experiences of the interview process and of me as an interviewer. These would also have been affected by how they were feeling on the day and whether they had recently had poor exam or test results, or something else which could have altered their frame of mind, even if only briefly.

An example of this was the focus group for third year academics, who had just received feedback from students after a poor set of exam results, which some of them had found difficult to deal with and which they were still trying to process. There is no doubt that this shaped the academics' concerns and therefore some of the responses which were made.

Equally one student participant scheduled an interview the day after a small protest on campus. Hearing protesters singing and marching around campus the evening before the interview brought to the fore this participant's memories of the previous year's protests, which meant that she became emotional during the interview. This could also have happened without the protest the night before.

I was not aware of students coming to their interview seemingly angry about an incident, which could have shaped their responses. There were students who were still emotional, be this positive or negative, when recalling their experiences of the protests and when recollecting interactions with lecturers, tutors, mentors and peers. At no stage did I feel that there was an ulterior motive for participants taking part in this research. On the contrary, participants often commented that the interview had been an interesting space of reflection for them and they hoped their contribution would make a difference to future students.

Participants' experiences around finances are likely to be replicated at other institutions where students have similar funding opportunities. Some of the experiences of students whose home language was not English, of being taught in English, could be experienced at other institutions where students are taught in a language other than their home language. With the shift to a mass education system within South Africa, students at other mass education systems are likely to equally feel a sense of alienation and isolation at these institutions. Regarding the findings in terms of participants' interactions with the discipline of accounting these could be similarly experienced by other students studying a subject with a hierarchical knowledge structure.

While these are the experiences of these students, being taught using these particular TLAs, at this institution, with these lecturers, there are likely to be similarities between these students' experiences and students working in cognate disciplines.

Using Social Realism as a theoretical lens through which to view and better understand research participants' narratives, was not without difficulty. I struggled at times as individuals were either accorded primary or corporate agency, or they were a social actor. In reality participants exhibited varying degrees of agency in and across contexts. The theory does not seem to allow for this less fixed movement between primary and collective agency and engaging as a social actor. In the same way the move from having self-identity, to acquiring a personal identity and finally to having a social identity within particular roles felt restrictive. I would have preferred to discuss the degree to which an individual had acquired a personal identity, or what aspects of personal identity had been acquired.

8.5 Opportunities for future research

In identifying what it was that has helped and hindered students on their respective journeys, this study has highlighted what direction future research could take, through what has not yet been discussed in detail.

There is an opportunity to investigate in greater detail the articulation gap which exists at the beginning of the first year, and as students move from module to module and from year to year. This is however, likely to decline from year to year. This would permit practitioners to understand and better anticipate the pedagogical hurdles which exist, as well as guiding students and practitioners in how to recognise these gaps and how to close, or at the very least, reduce these.

In addition further research into exactly how the use of language in the accounting classroom with its hierarchical knowledge structure acts to exclude or distance students from their goal of succeeding in their tertiary studies, would be extremely valuable.

8.6 Contribution to the field

This study has highlighted the constraints and enablements navigated by a group of South African students who were following the four year professional Accounting programme at Rhodes University. The main constraints which participants identified were financial, language-related

and epistemic. The enablements which were discussed were primarily around the participants' engagement with the department, and teaching and learning activities scheduled by the department. In addition students spoke about the constraints they experienced as a result of the protests on campus, and the enablements experienced through the Ncedana Mentoring Programme.

To the best of my knowledge, no qualitative research appears to exist which elevates the Accounting student's voice regarding their academic struggles within the discipline. While this research had a focus on accounting students, particularly those learning in a second language within a previously advantaged institution, these findings may have relevance beyond this context.

This research adds to the body of knowledge in a number of ways. It describes how students in a previously advantaged institution, who had to learn in a language which was not their home language and which was not the language of instruction at their schools, struggled with the constraints which learning in this language imposed of them. In addition, the structural constraints experienced by students included lack of financial resources resulting in difficult decisions around meals and textbooks. Cultural constraints experienced by students, included those created by the hierarchical structure of knowledge in this discipline. Academic literacies required for success in the discipline also proved to be a constraint. This study provides details of students' experiences of living in a teaching and learning environment which often felt foreign. The findings from this study could assist academics in shaping their teaching practices and could guide institutional decision-makers in constructing policies that may reduce some of these hurdles for future students.

In this dissertation I have detailed some of the contributions this study has already made within the department. While it could be said that these changes did not take place as a result of this study, from comments made by students, focus groups were held and discussions were held with the SAICA participants, informal discussions were then held with the Head of Department and changes were implemented thereafter. This is firstly in terms of the language and contexts used in assessments, to ensure that the language is accessible and the contexts are more commonly understood by students. Secondly, there are now increasingly conversations in the department about the language used during lectures and the accessibility of lecturers. Thirdly, at the end of 2018 there was a teaching and learning workshop in the department, this is the first time this has taken place since early 2015.

However, the contribution to knowledge extends beyond what took place within the department. The contribution to knowledge will now be discussed in terms of the four areas highlighted by participants in this study.

Financial constraints resulted in students making decisions about where to stay, what to eat and whether to apply for part-time employment, which in itself could inhibit the participant's academic practices, especially if this was off-campus. Being appointed as a tutor, on the other hand, assisted participants as it reinforced concepts and it allowed the tutor to share their journey with other students.

Language difficulties created an enormous hurdle for some participants within the discipline and for many participants this constrained their academic progress. These participants found that they did not understand words used during lectures, they could not always understand the lecturers and felt that they could not ask questions during lectures and for some students even during tutorials. This restricted and inhibited student interactions with lecturers. Lecturers in turn misunderstand this restricted interaction, and felt students simply did not understand the topics.

This study has shown how the academic literacies, the practices and ways of being, required in a discipline with a hierarchical knowledge structure served to additionally constrain participants. This, given the conceptual spine and the stronger semantic density of the terms used and the weaker semantic gravity of the concepts being taught in the discipline.

Reading in advance of lectures and tutorials assisted participants in ensuring that they understood the language and terms to be used, which gave them the tools to understand the topic being covered. As many lecturers have had significantly different life-experiences, some scenarios posed in assessments served to further disadvantage students, as they were unable to imagine the scenario and therefore were unable to answer the question as fully as they would be able to do.

Within these many constraints, student participants found engaging with mentors, tutors or lecturers with whom they had commonalities (shared or similar life experiences, home language, province or home town) much easier and this was more conducive to the formation of a collaborative interaction conducive to the student's success.

The protests which occurred on this campus during 2015 and 2016 provided students with the opportunity for collective agency. Using this agency, participants were able to change how some of their lecturers and colleagues understood the issues which generated the protests, resulting in cultural morphogenesis.

Interwoven throughout the financial, language and epistemic constraints and enablements, was how participants navigated these. The agency which participants used to navigate significant hurdles, seemed to be linked to how focussed the participant was on completing the project of obtaining a postgraduate Diploma in Accounting qualification. This project was the key to these participants achieving their ultimate concern of becoming Chartered Accountants.

The agency of the individual emerged as being of significant importance in this study with some participants exhibiting limited agency and others with greater agency. On occasion it was only when a participant realised that a particular constraint stood between them and their project, which in turn put their ultimate concerns under threat, that the participant drew on their agency and the tasks required to assist them in achieving this project.

While agency was always needed to navigate constraints, it was not always required to navigate enablements. This study shows that the exception to this was in engaging with the department and in particular with the planned teaching and learning activities. While the opportunities for learning existed, accessing these required frequent contemplations, reflexivity and decision-making about choices, given the limited time and financial resources which participants had.

This study shows that the discourse around students not being prepared for higher education, not being motivated or interested and not having the resilience required to be successful is not yet over. The research has provided guidelines on how educators can assist their students in being successful in their chosen careers. This is done through creating collaborative learning spaces, valuing the lived experiences of the student, listening to students' questions and responses; and understanding the very real hurdles students face when learning in a second or third language and finally by understanding that lecturer perceptions around students' actions are not always correct. Ensuring that pedagogic practices which are congruent with being successful in the discipline are more visible to students, making the academic literacies explicit, will assist students on their academic journeys.

Participants in this study entered university with great excitement. They wished to carve out new paths for themselves. Many wanted to create new friendships, but also to learn, to pass their subjects and obtain their degrees; to go into the world and become productive members of society. Many participants also looked forward to the time when they in turn could contribute to the family income; allow parents to stop working; repair or build houses for their families.

For some students, somewhere along the academic journey, as a result of epistemic misunderstandings and missteps, the wrong road is taken. It is within the control of the educator

to advise and guide the student in getting back onto the academic track. It is within our power to make a difference to these students individually and collectively and it is up to us to take the first step in achieving this.

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APPENDICES

A. Faculty Ethics Approval Form

RHODES UNIVERSITY
Grahamstown • 6140 • South Africa

EDUCATION FACULTY • PO Box 94, Grahamstown, 6140
Tel: (046) 603 8385 / (046) 603 8393 • Fax: (046) 622 8028 • e-mail: d.wilmot@ru.ac.za

12 October 2016

To Whom It May Concern

Re: Proposal and Ethics approval for Lyndrianne Peta Myers (08B6824)

The minutes of the EHDC meeting of 06 October 2016 reflect the following:

2016.10.1 CLASS A RESTRICTED MATTERS
DOCTOR OF PHILOSOPHY RESEARCH PROPOSALS

Lyndrianne Peta Myers (08B6824)
Topic: A social realist exploration of enablements and constraints experienced by South African students registered for the four year professional accounting qualification
Supervisors: Dr J-A Vorster and Ms J Reynolds
Decision: Accept

This letter confirms the approval of the above proposal at a meeting of the Faculty of Education Higher Degrees' Committee on 06 October 2016

In the event that the proposal demonstrates an awareness of ethical responsibilities and a commitment to ethical research processes, the approval of the proposal by the committee constitutes ethical clearance. This was the case with this proposal and the committee thus approved ethical clearance.

Yours truly

Prof. Mellony Graven
Chair of the EHDC, Rhodes University

B. Invitation to Participate in Research – Students

RHODES UNIVERSITY
Grahamstown • 6140 • South Africa

DEPARTMENT OF ACCOUNTING
Tel: +27 46 603 8201
Fax: +27 46 603 7349
E-mail: L.Myers@ru.ac.za

March 2017

Dear Participant

Re: Invitation to participate in research study

You are invited to participate in a research study entitled **"A social realist exploration of enablements and constraints experienced by South African students registered for the four year professional accounting qualification"**. The aim of this research is to better understand what helps and hinders students in this four year journey. Your participation is important to highlight areas where intervention is required, and so that the success of students in this programme is better understood, to assist future students.

The research will be undertaken through face to face interviews and the data to be collected from this research will be transcripts of these interviews. While every effort will be made to ensure that your participation in the research is anonymous and that your identity is not revealed, and while this has been achieved by this researcher in previous research, this cannot be guaranteed. The collection of this data will require between one and two hours of your time, generally in a once-off interview although in some cases a follow up interview may be required.

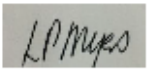
We will provide you with all the necessary information to assist you to understand the study and explain what would be expected of you. These guidelines would include potential risks, benefits, and your rights as a participant. It is important that you are aware that this study has been approved by the Registrar, by the Ethics Committee of the Faculty of Education, and by the Ethics Committee of the Department of Accounting at Rhodes University.

Participation in this research is completely voluntary and this letter of invitation does not obligate you to take part in this research study. To participate, you will be required to provide signed consent to verify that you understand and agree to the conditions, prior to any interview commencing. This consent document is attached to permit you to read through it prior to the interview, but a copy will be provided for signature prior to the interview.

Please note that you have the right to withdraw at any given time during the study without prejudice.

Thank you for your time and I hope that you will look favourably upon my request.

Yours sincerely,



Ms Peta Myers
PhD Candidate

www.ru.ac.za

C. Informed Consent Form - Students

RHODES UNIVERSITY

INFORMED CONSENT FORM

Department of Accounting

Research Project Title:	A social realist exploration of enablements and constraints experienced by South African students registered for the four year professional accounting qualification.
Principal Investigator(s):	Lyndrianne Peta Myers

Participation Information

- I understand the purpose of the research study and my involvement in it
- I understand the risks and benefits of participating in this study study
- I understand that I may withdraw from the research study at any stage without any penalty
- I understand that participation in this study study is done on a voluntary basis
- I understand that while information gained during the study may be published, I will remain anonymous and my academic results will not be linked to me by name or student number
- I understand that my statistical and personal information available on the Rhodes University database (age/gender/race/previous school attended and other relevant information) may be accessed for the purpose of this study
- I understand that my test and exam results for the year during which the research is conducted as well as my university entrance marks (for first year students) OR my prior year's exam results (for second/third and fourth year students)), may be accessed for the purpose of this study study
- I understand and agree that the interviews will be recorded electronically
- I understand that I will be given the opportunity to read and comment on the transcribed interview notes
- I confirm that I am not participating in this study solely for financial gain

Information Explanation

The above information was explained to me by: Peta Myers

The above information was explained to me in English and I am in command of this language:

Voluntary Consent

I, hereby voluntarily consent to participate in the above-mentioned research.

Signature:	Date: / / 2017

Investigator Declaration

I, Lyndrianne Peta Myers, declare that I have explained all the participant information to the participant and have truthfully answered all questions ask me by the participant.

Signature:	Date: / / 2017

D. Questions for Student Participants

INTERVIEW QUESTIONS

- Tell me about yourself, where do you come from, tell me about your family.

1. Tell me about your journey to Rhodes to study accounting. What has helped/hindered you on this journey?
    - School
    - Family
    - Finances
    - Support
    - Other?
    - How did you 'manage' (act/react to) each of these (e/c) experiences?

2. What, in particular within the department of accounting at Rhodes, has helped or hindered (obstructed) you on this journey?
    - Staff
    - Teaching and learning programme
    - Nature of knowledge
    - Access to technology
    - Other?
    - How did you 'manage' (act/react to) each of these e/c factors?

3. Are there specific events which stood out for you as particularly useful or problematic during your years at Rhodes?
    - Accommodation
    - On campus support
    - Other?
    - How did you 'manage' (act/react) to each of these e/c factors?

4. What do you believe could be done differently to make this journey easier for students who follow you?

5. What advice do you have for students who follow you?

E. Individual Participation email – staff

Invitation to participate in DipAcc focus group discussions

Dear

As you may be aware, interviews have been held with the 2016 and 2017 Dip Acc students around their experiences during and perceptions of the four year accounting programme at Rhodes. This is just one aspect of my research which is being conducted into what helps and what hinders students registered for the four year professional accounting programme at Rhodes.

The feedback from students on what has helped and hindered them in terms of their experiences within the department, especially as this relates to the Dip Acc year is now ready to be tabled for consideration.

While previous research has looked at knowledge structures and hierarchies within Departments or Schools of Accounting within South Africa no research has yet offered lecturers space to share their experiences of teaching on these programmes.

I would therefore like to invite you to join a focus group where you are firstly able to formally discuss your thoughts and suggestions, and secondly able to engage with the feedback received from students.

Your commitment to the process would be twofold, firstly to respond to four simple questions posed prior to the focus group, and then to engage with colleagues during the focus group. Participation is voluntary and you would be free to withdraw from the process at any time.

I would be grateful if you would advise whether you would be available to participate. The planned date for the focus group is Tuesday 1 August at 14h00 in the Departmental HoD's office.

I look forward to your response.

With thanks.

Peta

Peta Myers
Senior Lecturer
Department of Accounting
Rhodes University
Lucas Avenue
Grahamstown
6139
+27 46 603 8201

F. Informed Consent Form – Staff

RHODES UNIVERSITY

INFORMED CONSENT FORM

Department of Accounting

Research Project Title:	A social realist exploration of enablements and constraints experienced by South African students registered for the four year professional accounting qualification.
Principal Investigator(s):	Lyndrianne Peta Myers

Participation Information

- I understand the purpose of the research study and my involvement in it
- I understand the risks and benefits of participating in this research study
- I understand that I may withdraw from the research study at any stage without any penalty
- I understand that participation in this research study is done on a voluntary basis
- I understand that while information gained during the study may be published, I will remain anonymous and no comment will be linked to me by name or detailed position
- I understand and agree that the interviews will be recorded electronically
- I understand that I will be given the opportunity to read and comment on the transcribed interview notes
- I confirm that I am not participating in this study solely for financial gain

Information Explanation

The above information was explained to me by: Peta Myers

The above information was explained to me in English and I am in command of this language:

Voluntary Consent

I,
hereby voluntarily consent to participate in the above-mentioned research.

Signature:	Date: / / 2017

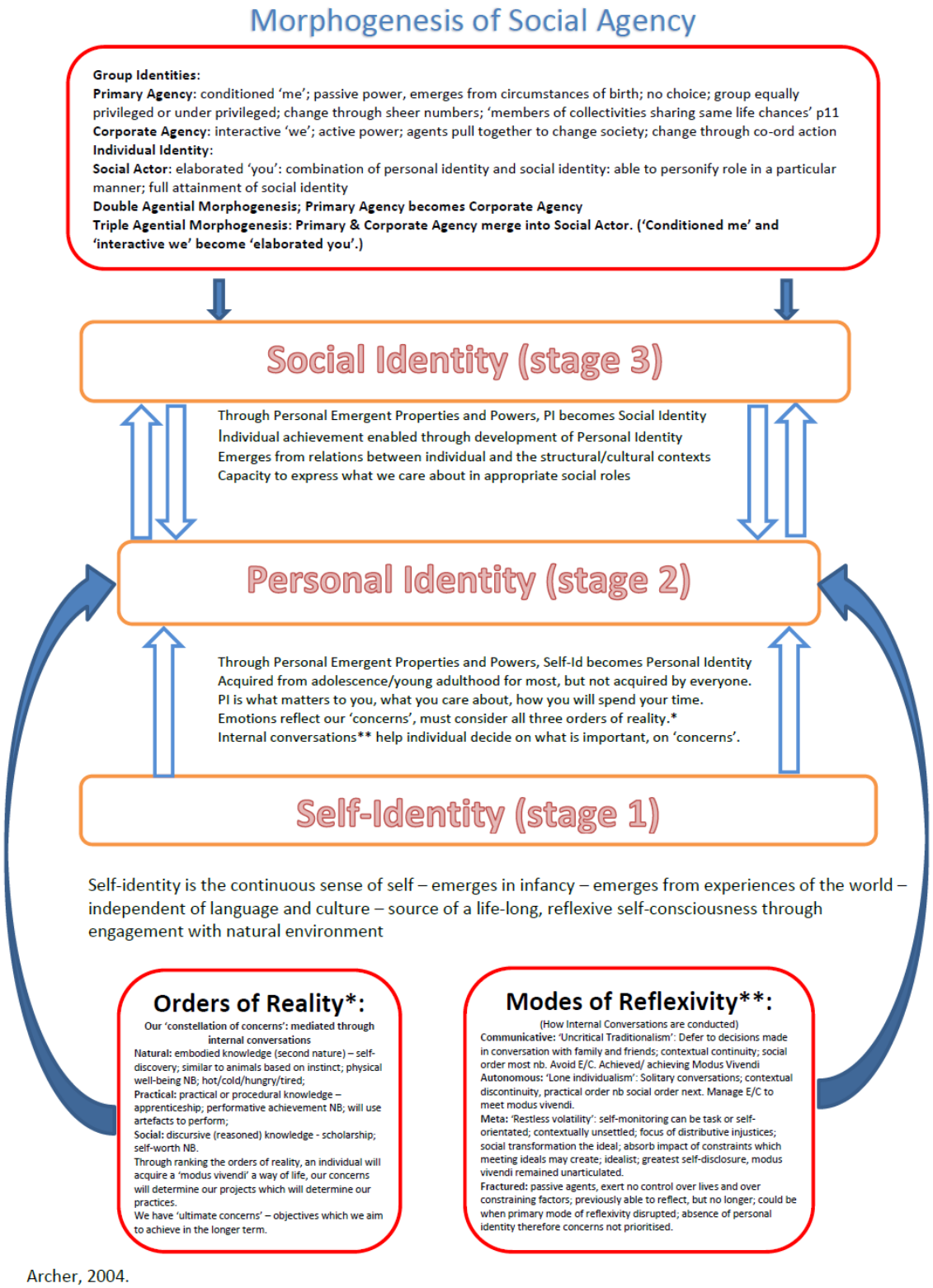
Investigator Declaration

I, Lyndrianne Peta Myers, declare that I have explained all the participant information to the participant and have truthfully answered all questions ask me by the participant.

Signature:	Date: / / 2017

Page 1 of 1

G. Morphogenesis of Social Agency - Diagram



Archer, 2004.