



## The Ambivalence of Accounting Education Among University Students: Towards a Collaborative Learning Environment


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### ABSTRACT

This empirical paper proposed collaborative learning as a strategy to enhance performance in Accounting among university students. There has been a notable continuous trend of poor performance in Accounting from the first-year level to the fourth year. Again, there is also a noticeable decline in the number of students majoring in Accounting despite alternatives to enhance Accounting among university students. This paper is underpinned by the bricolage theory, which advocates the reworking of existing ideas or items to produce something new to improve human conditions. We responded to two questions: what is the cause of poor performance in Accounting among university students and how collaborative learning can be utilised to mitigate poor performance in Accounting among university students? Data was collected through semi-structured interviews with three students and three lecturers who were purposively sampled. Thematic analysis was used to analyse the data collected. Findings revealed that lack of content conceptualisation, students' negative attitudes towards Accounting, lack of academic commitment, and lack of Accounting pedagogical skills are the main reasons for poor performance among university students. Further, findings revealed that collaborative learning in Accounting among university students broadens students' content knowledge and produces students with a variety of skills. In light of the above findings, we argued that collaborative learning should premise the teaching and learning of Accounting in higher education from a bricolage perspective.

### KEYWORDS

Accounting, university students, bricolage theory, poor performance, collaborative learning, integrating various skills.

## INTRODUCTION

The challenge of poor performance in Accounting in higher education has been a burning issue for various scholars. Each year various universities admit a high number of students in Accounting but equally, there is a decline in enrolment after the first year. As such Papageorgiou (2017) argued that there is a need for an urgent intervention to be implemented to assist at-risk students to pass Accounting and assist the university to identify alternatives to enhance performance in Accounting. The problem of poor performance is also explained by Mokhampanyane and Schlebusch (2021) who argue that it is due to the lack of English proficiency and basic mathematical knowledge. In addition, lack of or low lecture attendance among university students accounted for persistent poor performance (Papageorgiou, 2019). The problem of poor performance is further caused by the introduction of new topics such as departmental organisation, branch Accounting, and liquidation at the fourth-year level. Students have never encountered these topics in high school or the basic foundation of Accounting. These topics are mostly orienting students to Accounting profession courses such as Chartered Accountants as opposed to Accounting pedagogy.

Our paper comes against the background that various studies have been conducted on Accounting for poor performance in higher education, both nationally and internationally. Carpenter and Shamsoodien (2021) conducted a study on Accounting students' academic performance at a South African university. These scholars noted that South African higher education has made significant progress in ensuring transformation. However, while transformation is appreciated it has not resulted in improved performance, especially in Accounting. This is further buttressed by Madsen (2015), who argued that there is poor performance of students in Accounting education consequently affecting student success in higher education.

Literature on Accounting poor performance reports that various factors contribute to the poor performance of students in the Accounting programme. According to Mokhampanyane (2021), there are factors towards the high failure rate of first-year Accounting students such as lack of student motivation, time management, class attendance and absenteeism and language barriers. Furthermore, Barnes et al. (2009) researched the under-performance and failure in first-year Accounting in higher education institutions, particularly in South Africa. Their findings outlined factors such as age, gender, matric performance in key subjects, class attendance, nationality and the levels of learning approach of the students as possible determinants of success or failure for Accounting students. Carpenter and Shamsoodien (2021) indicated that in Accounting education self-efficacy affects students' academic performance from the first-year level to the final year. Therefore, self-efficacy contributes to university students' performance in Accounting education. In addition, Rossouw and Brink (2021) argue that although South African universities do not necessarily need students to complete Accounting at the secondary school level to enrol in Accounting courses, Accounting prior knowledge is essential for students to perform well.

The problem of poor performance and dropout in Accounting is not only unique to South Africa. Madsen (2015) conducted a study at the University of California and investigated whether the quality of Accounting education is the reason for the high failure rate in higher education. The author found that Accounting education quality is not the reason for Accounting poor performance as it has been steady, meaning it has not declined its quality it is students who are underperforming. Similarly, Altonji et al. (2012) argued that Accounting education colleges are of quality however distinct may be notable when comparing with business colleges. According to Kassim (2014), a decline in the quality of Accounting graduates had been raised by the Malaysian Institute of Accountants. The Accounting education system has been blamed for its failure to equip Accounting graduates with the required skills and knowledge demanded by the ever-challenging Accounting profession. Kassim (2014) found that Accounting curriculum and teaching pedagogies are affecting the quality of producing quality graduates. The author argues that the existing curriculum and pedagogies be revisited, and the Accounting curriculum should be broadened to ensure that a broad array of generic skills, knowledge and professional attributes can be developed in Accounting graduates.

To add to the above argument, a similar study was conducted by Webb and Chaffer (2016) in the UK on the expectation performance gap in Accounting education and the authors noted that there is a need for improvement in the extent to which universities are exploiting opportunities for the development of generic skills in Accounting. While the above studies focus on Accounting professions such as Chartered Accountants, this study is unique in the sense that it concentrates on the issue of poor performance in Accounting among student teachers deprived contexts such as rural campuses in South Africa and proposes collaborative learning as a strategy to enhance the performance of students in Accounting. In addition, we see our paper as unique in the sense that it taps into bricolage thinking to tease creativity into exploiting locally available resources to address the pressing challenges in Accounting among university students. The main objective was to encourage the use of collaborative learning in teaching and learning of Accounting education at university. In the following section, we ground the readers on collaborative learning to use it to enhance the teaching and learning of Accounting among University students.

### **Collaborative learning**

Collaborative learning is not new in the field of education, it has been viewed as one of the strategies that can improve teaching and learning conditions. Similarly, there has been an array of literature on the conceptualisation of collaborative learning, nevertheless, these definitions converge on the argument that a collaborative learning environment can be applied in different fields or disciplines with high and positive yields (De Hei et al., 2015; Hommes et al., 2014; Nsor-Ambala, 2020; Scager et al., 2016). For example, Barkley et al. (2014) defined collaborative as group learning pedagogy which assumes that knowledge does not rely solely on the instructor but can be acquired when students work together. In this pedagogy, students are building on each other's work by proposing and assessing new innovative ideas, and regularly

communicating with each other openly and respectfully (Jones, 2014). Further, Smith (2017) asserted that collaborative learning is when students interact with each other and with the material within the classroom setting cognisant of the above definitions, we used collaborative learning environments to evoke the use of small teams among students working together to link Accounting concepts to real-life experiences as a strategy to enhance performance.

In terms of the implementation of collaborative learning environments, the lecturer with students to engage where a lecturer becomes more of a facilitator. For effective implementation of collaborative learning pedagogy lecturers must consider the five essential elements: students must swim together, students need to interact with one another, team members need to be made individually accountable, there should be social skills such as leadership roles, communication, and methods to avoid conflict and lastly, group reflection should take place after the completion of a task (De Heit, 2015). According to Barkley et al. (2014), the instructor should provide clear directions on how group members are to contribute and interact. Additionally, the activities must be designed to provide opportunities for students to work together meaningful interactions to develop Accounting knowledge.

Collaborative learning can be executed through class activities, group projects and assignments where students are constructing more information on their own in teams. In this regard, Irafahmi and Sulastri (2016) assert that since textbooks are used mostly in teaching Accounting, instructors may implement collaborative learning through the activities in the textbooks. For instance, the prescribed Accounting textbooks contain massive activities for practices. These activities can be utilised to encourage students to conceptualise the content, and work in groups through discussions and presentations. Tan (2019) posits that the more students are allowed to learn in their individual capacity the smoother the transition from a lecture-based approach to Accounting education.

Given the changes in Accounting education from mere bookkeeping and the recording of transactions to more case-based content that demands students to understand, analyse and solve problems by providing solutions (Kwarteng & Aveh, 2018; Ngwenya, 2014) collaborative learning environments have become inevitable. Thus, more creativity and innovative pedagogy are necessitated. Krutka, et al. (2014) and Nsor-Ambala (2020) stated that collaborative learning builds creativity in Accounting teaching and learning as lecturers and students share ideas and the generation of information is massive for the learning. Furthermore, some benefits have been noted about collaborative learning pedagogy in Accounting namely improving communication skills, improving confidence, and encouraging engagement. Sulastri (2016) and Strauss-Keevy (2015) advocated that collaborative learning method is significant in Accounting to empower students with various skills such as being more productive, solving problems with a lot of information, and developing higher-level thinking. Collaborative learning can offer student teachers an opportunity to develop social and cognitive skills. Barkley et al. (2014) assert that students in a collaborative learning environment tend to develop more positive attitudes toward the subject matter, become more motivated to learn and derive more satisfaction from

their classroom experience than those in a lecture environment. Having explained collaborative learning environments, in the following section we discuss the theorisation of the paper which is bricolage.

### **THEORETICAL FRAMING**

This study was couched by bricolage theory from Lévi-Strauss's (1966) work. This theory highlights the importance of using available resources or ideas to create something new (Gbadegeshin, 2018). According to Fisher (2012), the theory means the creation of something new from little available resources or by combining various limited resources. Primarily, this theory was designed for entrepreneurship studies however, its significant information has made it to be widely used across various fields. Hence, it is employed in this education study as a strategy to tease critical thinking where available resources can be used to change human circumstance for better. Bricolage theory is appropriate for this study in the sense that it supports the notion that lecturers must rework the very same available pedagogical method called collaborative learning to create an effective learning pedagogy that might mitigate poor performance in Accounting. Collaborative learning is a pedagogy learning tool that lecturers are aware of, therefore they need to rework it by attempting to employ it in every pedagogical practice. As they keep practising it, they are reworking how best it can fit their type of students, how to structure groups and how to make it more effective for both students and lecturers.

Similarly, Blankenship (2020) opines that bricolage theories encourage instructors' creative thinking, not just for themselves but also for their students so that they become creative thinkers in their own world. Further, according to bricolage theory, students are referred to as bricoleurs or bricolearners meaning students construct knowledge in an experiential learning environment in an effort to create something new. Therefore, this theory also encourages students to have more experience in their learning which is the intention of collaborative learning in Accounting teacher education programme. In addition, students are emancipated to engage and interact with one another and the lecturer to create something new from their learning experience such as skills of mastering the content, solving problems as teams, and learning in groups. In short, bricolage is relevant for the study as posited by Blankenship (2020) who argues that the theory enables something to be created using available resources to better humanity and in this case, Accounting education.

### **METHODOLOGY**

A qualitative approach was adopted in this study to address the issue of poor performance in Accounting teacher education and expand the effectiveness of collaborative learning. The qualitative approach gives a comprehensive explanation of the events, situations, attitudes and thoughts of the participants concerning the research phenomenon (Cresswell, 2015). This study is located within the constructivist paradigm to construct the data on the research phenomenon. In the constructivist paradigm, people construct their own understanding and

knowledge of the world by experiencing things and reflecting on those experiences. Therefore, data on Accounting teacher education pedagogy were constructed through engagements with students and lecturers. In addition, a case study research design was adopted in the study. The case of this study was the poor performance of students in the Accounting teacher education programme. Three students and three lecturers were purposively sampled for semi-structured interviews. The sampled students were in their fourth-year level majoring in Accounting education. It was two males and two females for gender equity purposes. These students were between the ages of 21 and 23. The rationale for selecting students using the mentioned demographic data was the students are in their exiting year and have experienced Accounting learning for quite some time (from 1<sup>st</sup> year to 4<sup>th</sup> year). Further, lecturers were full-time employed at the Technology University in the Free State province. They all had more than six years of lecturing in Accounting at the university and have taught different groups of students. These lecturers were two females and one male, and their ages were between 38 and 52.

In this study, we conducted semi-structured interviews with students and lecturers to adequately address the questions. The interviews lasted approximately 45 minutes each. Students were interviewed in one of our offices and lecturers were interviewed at their offices. In addition, the interviews were tape-recorded after obtaining the assent of each individual participant. Recorded interviews were transcribed verbatim to ensure that the lecturers' and students' views were captured correctly during transcribing.

Thematic analyses were utilised to analyse the data obtained in face-to-face interviews. Data was analysed using coding and inductive analysis to ensure the questions were rigorously answered. In this study, we took all tape recorders and began to open six folders for the six interviews that took place. Each folder was labelled with students' and lecturers' names (pseudonyms), which were S1, S3, S3, and L1, L2, and L3. We listened to the interview transcripts several times to have a clear understanding of the reasons for the poor performance and using collaborative learning as a pedagogical strategy. We transcribed all the tapes, word for word, including pauses and tones. Interview transcripts were fully transcribed verbatim. Themes or codes were developed after we had listened to the interview transcripts. Themes or codes with similar ideas were grouped together and those that were different were also grouped together. This study also employed an inductive analysis approach where data that was related to one another was grouped together in categories.

Permission to conduct research was granted by the CUT Research office and the ethics number HREIC SF 08/11/2023. Other ethical procedures, procedures, which include informed consent, confidentiality and anonymity, and voluntary participation were explained to the participants and adhered to throughout the study. All participants were kept anonymous by giving them pseudonyms e.g. S1, S2, S3, L1, L2, and L3. Validity in this study was measured by the two instruments (observations and interviews) as they were the best instruments to measure the poor performance in Accounting teacher education and the effectiveness of collaborative learning. We further observed if using these instruments resulted in obtaining

similar results about the research phenomenon and ensured accuracy. Member check and audit traits were used to ensure validity, credibility, and generalisability (Bygstad & Munkvold, 2007:1; Gunawan, 2015:10). Therefore, interview transcripts and data analysed were given back to participants to ensure the accuracy of data. Participants which were students and lecturers were requested to verify and confirm their original words.

In the following section, we presented the findings and discussion premised on the first research question.

## **FINDINGS AND DISCUSSION**

This paper addressed two questions: what is the cause of poor performance in Accounting among university students and how collaborative learning can be utilised to mitigate poor performance in Accounting among university students? The findings are reported through the following two main themes: reasons contributing to poor performance in Accounting among university students and towards collaborative learning in Accounting among university students. Verbatim quotes are used to capture participants' responses.

### **Reasons contributing to poor performance in Accounting among university students**

In this study, lack of content conceptualisation, negative attitudes towards Accounting, lack of academic commitment towards Accounting, and lack of Accounting pedagogical skills were reported as the main reasons for poor performance in Accounting among university students.

#### **Lack of content conceptualisation**

It emerged from research that poor performance in Accounting is attributed to a lack of content conceptualisation. There are various factors contributing to this challenge such as joining classes late often due to registration financial challenges, poor class attendance, and lack of background in Accounting education. The problem is further compounded by the fact that the majority of the students are not willing to go extra mile on their studies to comprehend Accounting concepts. During the interview, Lecturer 1 stated:

*"I have been lecturing first years for some time now in Accounting education and normally we do prior knowledge by checking concepts understanding and to my surprise majority of students will not provide precise descriptions which makes them to find Accounting difficult".*

Lecturer 2 added that the standard of Accounting in higher education is higher than how it is in secondary schools so student teachers find it difficult to conceptualise the content and is very demanding.

*"Students join Accounting with a huge excitement believing they going to be Accounting teachers and along the way, they drop out because the content is very demanding, mind you it also a bit of what is happening in the Accounting firms, so, generally it not difficult students needs to understand university level." (Lecturer3).*

On the other hand, Student 1 had this to say:

*"I personally find the curriculum content a bit challenging. In addition, I experienced problems in understanding auditing topics due to an update in auditing procedures which requires a deep understanding of Accounting principles and professional ethics."*

*"Accounting is difficult but if you give it much of your time that's where you will see that it's not that difficult but it needs time and focus. Partnership and cash flow"* (Student 2)

It emerges from the lecturers that there is a lack of content conceptualisation among Accounting students in the first year consequently affecting student's performance. Findings also noted that the content is too theoretical at the fourth-year level. This was noted by Lecturer 2 who stated:

*"The designation of our B.Ed programmes that leads to inadequate support student for practical works. Our students are fed with theory without knowing how to teach. Other universities start Micro lessons in 2nd year and we start at 3rd-year level."*

To buttress this forgoing, Webb and Chaffer (2016) support the above findings by alluding that Accounting education seems complicated because it is an art, a module that is constantly affected by global changes and needs generic skills for the profession. In addition, Kassim (2013) argues that the current Accounting curriculum concentrates too much on a content-driven approach where textbooks are heavily used which merely fails what students need in the marketplace. In short, lack of content conceptualisation accounts for poor Accounting among university students in deprived campuses in South Africa, hence there is a need to find a strategy to enhance Accounting and our submission is that collaborative learning has the impetus to improve Accounting as would be discussed below.

### **Negative attitudes towards Accounting**

A positive attitude towards any academic module is critical for student success. The research indicated that there is often a negative attitude toward Accounting and often perceived as a difficult module. The negative attitude makes students incapacitated to improve their performance in Accounting. Often some students opt to study towards Economics and Management Sciences (EMS) since there is limited coverage of Accounting concepts. During the interview, Lecturer 3 noted that:

*"Students have developed this negative stereotype that Accounting is difficult and it's a module that is mastered by certain group of students mostly those in the Accounting profession. This has negatively influenced performance in the module since they create a mindset the module is difficult and not everyone can pass it."*

*"I also lecture third-year students so there was a time when I was telling them about the content and they told me they going to fail that section it is difficult and it happened, only 30% passed it. So, their negative attitude discourages them from performing well. The students join the programme with negative attitude already from previous students"* (Lecturer 1)

The challenge of negative attitude dates back from secondary school. Learners impose the belief that Accounting is difficult to the extent that they end up believing it even in higher

education. In secondary schools, learners create a stigma that Accounting is only for fast learners which students also take to university. To rigorously comprehend students' attitudes, during the interview students were asked to share their perceptions of the Accounting teachers' programme and the Accounting module at the fourth-year level. Students had mixed reactions, some found it difficult while others showed fascination. However, they all shared a light that poor performance in the third year and in-class text sometimes creates a negative attitude toward the module. This is what students disclosed:

*"My perception about is, it is hard, especially in the fourth-year level, there we all fight for a 50% pass". (Student 3)*

*"I no longer enjoy Accounting at this fourth-year level, I nearly failed last semester, so the anxiety and stress are on a high note as this is an exciting module. (Student 2)*

It was evident that students' attitude toward Accounting education influenced their performances. Kwarteng and Aveh (2018) confirmed the above findings by indicating that the negative attitude of students toward Accounting leads to a negative learning environment and high dropout within the subject. Furthermore, Bekoe et al. (2018) support the above findings by indicating that a negative perception of Accounting education has resulted in a trend of continuous decline in the number of university students who pursue Accounting as a course major and the unwillingness of some Accounting graduates to pursue Accounting as a career. Additionally, Baxter and Kavanagh (2013) noted that young people usually develop their career aspirations based on preconceived ideas, and inaccurate perceptions about professions. The relationship students have between the subject and attitude is significant to meet the achievements. We submit that collaborative learning has been impetus to redirect student attitudes towards appreciation of Accounting modules through embracing bricolage skills.

### **Lack of academic commitment towards Accounting**

Lack of academic commitment has been hinted as one of the challenges affecting performance in Accounting among university students. Findings from the participants indicated that students' lack of commitment is manifested through limited class attendance, disregard of completing homework, late submissions, or non-submission. To elaborate the foregoing, Lecturer 3 elaborated as follows:

*"Be it in the 1st, 2nd, 3rd or 4th yrs. - I think the lack of commitment from the students, our students are lazy and always get serious during the assessments. The worst part about fourth-year students they are more concerned about marks and completing the programme while they are dedicated to their studies at all. Some students barely attend and you wonder how they will teach a demanding subject like Accounting."*

Although the above findings suggest that students lack commitment, the interviewed students opposed the issue of lack of commitment among Accounting students. All students acknowledge that they are very committed to their studies however when they are assigned to work in groups they do observe other members being uncommitted to the task.

*“We are committed to our studies however, I have observed other students not completing class tasks and homework and don’t meet the submission deadlines and our lecturer indicated that we lack commitment.” (Student 2)*

*“I am committed to my studies but because of demanding tasks at times, it may look as if we are not. However, during group tasks, there are people I don’t want to work with since they are not fully committed to achieving the assigned task.” (Student 1)*

From the extracts, it is clear that no completion of activities, or assignments submitted, are a sign that some students are not committed. Cognisant of the foregoing, we argue that commitment is critical to enhance academic performance. We share similar sentiments with Kwarteng and Aveh, (2018) and Ngwenya (2014) that Accounting requires constant practice which means students must be committed to the module.

### **Lack of Accounting pedagogical skills**

The findings of this study outlined some of the lecturers lecturing the cause are not specialists in teaching but they hold Accounting professions qualifications which makes them have insufficient pedagogical skills which can be cemented by a formal teaching qualification. In essence, it is not enough to be an accountant without pedagogical experience. In contributing to the discussion below, Lecturer 3 noted that:

*“Some lecturers don’t have education qualifications they were trained to be auditors, bookkeepers, CAs you name them, they have never been trained to be teachers, but they are teaching and you ask yourself, what is it they are feeding the students?”*

We problematised the lack of qualified lecturers in Accounting since it has contributed to poor performance due to a lack of pedagogical skills. Hence, we agree with Schwartz's (2006, p. 450) observation that “curriculum writers, with all good intentions, have compiled volumes of well-conceived educational action plans, choosing specific materials and activities for their pre-conceived target, curriculum receivers, students, only to find that the curriculum users, lecturers, are not prepared for the innovations”. Once the lecturers are not prepared pedagogically to transmit Accounting knowledge, the problem of poor performance in Accounting will persist.

In light of the challenges raised in this section, we propose that collaborative learning has the impetus to contribute positively to the improvement of performance in Accounting.

### **Towards collaborative learning in Accounting among university students**

In this section, we respond to the second question of the paper; is, how collaborative learning can be utilised to mitigate poor performance in Accounting among university students? The first point we raise is that collaborative learning broadens student pedagogical content knowledge.

#### **Broadens students’ content knowledge.**

One of the advantages of using collaborative learning is that it broadens student content knowledge which will also enable content conceptualisation. During the interview, lecturers were asked how they are practising collaborative learning in their pedagogical practice and the

frequency. They all acknowledged that they do employ collaborative learning in their pedagogy, particularly when students are doing class activities. Lecturer 3 commented:

*“Accounting is a practical module and I ensure that for every lecture students get activities to work together since it helps them to understand the content better through their articulations. There are topics in Accounting where I know that they learn better if they work together with their peers.”*

Lecturer 3 concurred and said:

*“Yes, I have observed that students have different levels of learning so collaborative learning assists even the students to share different insights about the content and work together effectively.”*

Although lecturers share the above sentiments findings of this study showed the opposite. Lecturers mostly use lecture-based method which does not contribute to effective learning. Panitz (2014) argues that some lecturers do not fully comprehend collaborative learning and their duties during collaborative learning pedagogy. Similarly, De Heia et al. (2015) posited that lecturers tend to have no clear vision of how they could compose effective groups for collaborative learning and limited knowledge of how to ensure it is effective in achieving learning outcomes. From the above discourse, bricolage theory can be utilised as a solution, meaning lecturers needs to be trained on how to use the limited information they have on collaborative learning to facilitate effective learning in Accounting. According to Irafahmi<sup>1</sup> and Sulastri<sup>1</sup> (2016), collaborative learning requires teachers to modify the learning objectives of the original delivery into knowledge construction by students through learning in groups. La Rocca (2014) suggests that collaborative learning experience may facilitate the integration of students into the University culture and enhance motivation which will reduce the stem of dropouts.

In addition, students also agreed that they work in small groups for various activities and they have obtained various skills however it is normally outside the classroom.

*“We use groups more often in Accounting since the content is more understandable when we share ideas with others. I have a team that we frequently meet with for either homework or exam preparations. It has helped me a lot because in my team there are very good students who are patient and explain the content well. We discuss difficult topics and even ask questions we were afraid to ask in class.”* (Student 1)

Student 3 announced the following:

*“Yes, for me working in groups has helped me to understand the curriculum. The time we have during the lecture I not enough so we make meetings to assist each other in understanding what was not clearly understood in a lecture.”*

Through this research, it was made clear that collaborative learning through small groups, information sharing, and collective engagement between students and lecturers save a platform to broaden content knowledge base especially when bricolage frames the philosophy of teaching and learning.

**Students acquire various skills.**

The findings of this study indicated that collaborative learning produces and enhances an array of skills needed in the education sector and the marketplace or professions. Lecturers felt that the adoption of collaborative learning in Accounting lectures capacitates student teachers with skills necessitated for content mastering, teaching, and social skills. During interviews, lecturers were asked which skills they normally observed students acquiring when collaborative learning is utilised in Accounting lectures. Lecturers responded that teamwork skills, independence, communication skills, confidence, innovation, and problem-solving skills are the most common skills in collaborative learning and are crucial for student success. The skills of sharing and respect are mostly instilled when students are learning in groups. It was also apparent that Accounting student teachers share knowledge and develop each other through small team discussions. Another lecturer admitted that collaboration learning has assisted students to adapt to the university culture such as academic learning through engaging with others in their learning. Lecturer 1 had this to say on the integration of skills:

*“Through collaborative learning, students acquire skills such as thinking out of the box and solving problems as the Accounting content always presents problems in businesses. Students also acquire content and effective skills of teaching, I have observed that collaborative learning also gives that an idea of the strategies they would employ when they go to schools to teach.”*

Adding to the debate was Lecturer 3:

*“I have observed that when students work together they are gaining skills such as delegating tasks, meeting deadlines, communicating and professionalism.”*

*“I think that lecturers can plan the curriculum in such a way that it gives students the opportunity to work and collaborate together to learn and grow from each other. Collaborative learning has been shown to not only develop higher-level thinking skills in students but also boost their confidence and self-esteem. (Lecturer 1)*

Students concurred with the above findings by alluding to the following:

*Yes, collaborative learning assists us to think critically when responding to problems or discussions. You know in every teamwork everyone tries to give the best idea. Other skills I think we are obtaining from working as small teams is teachings, support each other and knowledge.” (Student 2)*

*“Collaborative learning gives us skills of engaging, working holistically as a team and talking and we are able to incorporate many skills at once.” (Student 1)*

From one observation, it was indicated that students interact with their peers, share ideas, and argue to find answers or solutions. This is in line with the bricolage of this study which asserts that instructors must use available resources to create creative thinkers (Blankenship, 2019). Therefore, since students have these basic skills lecturers must rework them to improve the standard. Strauss-Keevy (2015) supported the above findings by indicating that collaborative learning pedagogy in classrooms is designed to permit students the freedom

to collaborate, interact, and exchange information with their fellows to create a student-centered learning environment. In teaching, the skill of teamwork is imperative for both teachers and students, therefore, findings indicated that student teachers in Accounting get to embrace teamwork through collaboration. Molinillo et al. (2018) stated that recently, there is a growing suggestion that the approach to Accounting education has to contribute to team effort skills. In the context of students majoring in Accounting who desire to be Accounting teachers collaborative learning provides them with ideas on carrying out their teaching and learning. Team effort in Accounting allows students to share skills that students will need in Accounting professions. The benefits of skills acquired in collaborative learning have been demonstrated in several studies to confirm the above findings. Tan (2019) commented that the adoption of collaborative learning in Accounting education allows students to acquire more knowledge, critical thinking skills, and teamwork skills. Additionally, Irafahmi and Sulastri (2016) asserted that effective collaborative learning creates a positive shift in Accounting education by moving from the traditional approach to improving the skills and achievement of student learning. Hence this study feels a need to overemphasise collaborative learning in Accounting among university students.

### **Recommendations**

The literature, theory, and findings of this study demonstrated that collaborative learning in teaching and learning plays a significant role. In the context of this study collaborative learning was observed to promote quality teaching and learning of Accounting, meeting the aims of the module, promoting acquisition of various skills, and encouraging a culture of learning. Based on these findings we recommend that lecturers must constantly be developed within the departments on collaborative learning use within the classroom. Managers need to support lecturers by constantly monitoring methods for teaching and learning. Lecturers also need to consider the benefits of using collaborative learning more often in the teaching and learning of Accounting education. In this study, we highly recommend the adoption of collaborative learning in teaching and learning Accounting. This study outlined how Accounting can be well taught using collaborative learning among universities. Drawbacks and strategies to overcome them were not discussed, therefore we extend a further exploration of what drawbacks may be encountered when collaborative learning is used and what solutions can mitigate those. The limitations of this study are noted in the fact that it is conducted at a Technology university, in one province and participants are only from teacher education faculty. Therefore, findings may not be generalisable to other faculties or fields.

### **CONCLUSION**

In this paper, we contributed to the ongoing narratives to improve Accounting among university students. We began by highlighting reasons for poor performance in Accounting among students and moved on to suggest how collaborative learning can move towards mitigating poor performance. We argued that collaborative learning when designed and implemented properly

can contribute to student learning outcomes. Considering the foregoing, we concluded that collaborative learning should be reinforced in Accounting among university students. Consequently, lecturers should necessitate the adoption of the bricolage theory to cultivate creativity among students to allow utilisation of available resources to address poor performance in Accounting.

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