

Perceptions of Management Accounting students at postgraduate level about 'lectorials'^{1 2}

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ABSTRACT

Perceptions have become increasingly important in the determination of whether a learning tool meets the needs of its intended audience. This study explored the perceptions of postgraduate students in Management Accounting and found that most students were of the perception that attending Management Accounting Individual Learning Programmes (ILPs) (lectorials) resulted in an increase in their marks. These perceptions were compared to their actual performance, and it was discovered that only students who achieved 60% and above on average in their third year received a marginal benefit from attending ILPs at postgraduate level. The students perceived having academic trainees (junior lecturers) present the ILPs as a benefit, primarily for the relational element that academic trainees brought to the sessions. Lastly, the objectives of providing examination technique and a better understanding of the work were met, even though they do not necessarily result in an increase in marks. This article also examines the performance of different focus groups such as Thuthuka students and repeat candidates against the backdrop of the above context.

Keywords: perceptions, academic performance, lectorial benefits, Management Accounting, academic trainees

INTRODUCTION

The Individual Learning Programme (ILP) is a tutorial-based initiative that was founded in 2005 to assist students who may be struggling with key concepts or who would like to potentially improve their marks within the School of Accountancy at Stellenbosch University, South Africa. The assistance focuses on examination technique and fostering lateral thinking to solve problems within the context of a question.

Extensive research has been conducted in the past regarding the statistical relationships between attendance (of classes, tutorials, and other similar resources) and the academic performance of students. The results of research of this kind are particularly important to scholars as they indicate whether their efforts are translated into students' success, which is their main purpose. It was noted that literature surrounding students' perceptions of ILP attendance is limited; however, interest in this field has recently increased, as

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2 This paper was first presented at the 2019 Stellenbosch University Virtual Scholarship of Teaching and Learning (SoTL) conference.

seen in the work of Steenkamp, Baard and Frick (2009), López-Pérez, Pérez-López and Rodríguez-Ariza (2011), and Owston, York and Murtha (2013).

With the aim of understanding the effectiveness of academic support structures, the researchers decided to analyse the ILP with a specific focus on the Management Accounting module as this is a subject area that has recently drawn increased Initial Test of Competence (ITC)³ focus (College of Accounting: University of Cape Town, 2018). As Ambrose and Schminke (1999) illustrated the importance of analysing perceptions, this study narrows the scope of the research to student perceptions.

Considering that many resources, such as time and money, are invested into the ILP sessions, it is presumed that the School of Accountancy would find it beneficial to study its students' perceptions. Von Kinsky, Ivins and Gribble (2009) identified that perceptions have a large bearing on the motivation of students to engage and participate in any task. Their work further justifies the importance of studying people's perceptions. The evaluation of other research articles provided a basis on which the following research questions were built:

1. Are Management Accounting 778 students of the perception that attending ILPs will improve their academic performance?
2. Are Management Accounting 778 students materialising an improvement in academic performance by attending the ILPs (in comparison to their perceptions)?
3. Are Management Accounting 778 academic trainees contributing positively to the improved academic performance of the students?

The purpose of the study was to evaluate students' perceptions of the ILP in order to understand the impact it has on students' academic performance in Management Accounting. Furthermore, the research hypothesis is that there is a positive relationship between attending ILPs and improved academic performance. The researchers' expectation is that students are under the impression that ILP attendance improves their academic performance in the Management Accounting course based on the results analysed.

The research objectives of this study are categorised as follows:

1. To obtain an understanding of the general characteristics of the respondents
2. To analyse the respondents' attitudes towards ILPs and the effects thereof
3. To analyse the respondents' expectations regarding ILPs
4. To analyse the effect of ILP attendance on the respondents' academic achievements
5. To evaluate the respondents' critique of the current ILP structure.

After the research was conducted, it was discovered that there were many contradicting perceptions on whether attending ILPs improved academic performance. This stems from the variety of experiences within the group, ranging from respondents who had compulsory attendance to those whose attendance was voluntary, members who only started attending ILPs at postgraduate level, and those who had previously studied at different universities. The contradicting perceptions resulted from the respondents having different tutorial structures and experiences.

³ The ITC is the first qualifying examination that is written after the completion of an accredited postgraduate accounting programme and is an assessment of core technical competence. To be eligible to write this examination, a candidate must hold a postgraduate accounting qualification that has been accredited by the South African Institute of Chartered Accountants (SAICA, 2019).

LITERATURE REVIEW

No studies that specifically address student perceptions on whether attendance of the ILP initiative (for Management Accounting) has a bearing on their academic performance could be found. Numerous studies, however, have addressed the relationship between lecture attendance and academic performance, as well as the relationship between tutorial attendance and academic performance.

Lecture attendance

Thatcher, Fridjhon and Cockcroft (2007) studied the relationship between lecture attendance and academic performance. It was found that students who regularly attended lectures performed substantially better than their poorly attending counterparts. The study acknowledged that attendance dropped substantially when certain events, such as tests and assignment due dates, occurred. The researchers considered raw data via attendance registers as opposed to student perceptions, which represents a gap this study aimed to fill.

Subramaniam, Komattil and Hande (2013) also attempted to discover whether there is any correlation between class attendance and academic performance. These researchers found that there was a significant relationship between class attendance and the students who passed the Melaka-Manipal Medical College examinations. The researchers also discovered that an attendance policy that made attendance compulsory contributed to students' success, to an extent, because it reduced absenteeism and thus encouraged students to engage with the work. Marburger (2006) observed a decrease in attendance from 85% to approximately 76% when the mandatory attendance policy was removed. The high attendance rate after the policy was removed was sustained by habits and routine, since people tend to be homeostatic and will revert to old habits out of fear or resistance to change (Pillai et al., 2017). Subramaniam et al. (2013) considered compulsory attendance in their study as opposed to voluntary attendance, which represents a gap this study aimed to fill.

Tutorial attendance

There is a positive association between tutorial attendance and academic performance (Rodgers, 2002). This is supported further by the findings of Horn, Jansen and Yu (2011). These researchers found that both tutorial and class attendance improved students' marks; however, tutorial attendance had a greater positive impact on whether students qualified for the examination. This study was conducted on second-year Economics students at Stellenbosch University and thus allows for the performance of a similar study on ILPs. Rodgers (2002) also found a few other factors that could have an influence on students' marks, such as whether they stayed in a university residence, marks achieved on the predecessor to the module in question, and the motivation to reach a certain goal.

Academic trainees⁴ presenting ILP sessions

Although literature on academic trainees is widely available, such as the work of Warffemius, Kruger and Steenkamp (2015) and Malan (2014), no studies that have evaluated the benefit (if any) that SAICA academic trainees bring to the learning process of Certificate of Theories in Accounting (CTA)⁵ students could be found. Studies on 'near-peer'⁶ teaching programmes (a similar concept to academic traineeship,

4 CTA graduates of the previous academic year who spend the first year of their training at a SAICA-accredited institution of their choice where they lecture and tutor students, and prepare and mark assessments.

5 'CTA' is a broad term for the postgraduate qualification that comes after the Bachelor of Accounting/Bachelor of Commerce in Accounting degree, with the aim of building students' technical knowledge of the four main disciplines (namely Financial Accounting, Management Accounting, Auditing and Taxation) in preparation for the ITC board examination that is administered by SAICA. At Stellenbosch University, the CTA equivalent is called Bachelor of Accounting Honour's. In other institutions, it is also called a Postgraduate Diploma in Accounting.

6 Students teaching other students.

without the lecturing and marking exposure) have found that junior students benefit greatly from senior students teaching them because the senior students are more sensitive to the level of understanding and current experiences of junior students (Naeger et al., 2019).

How perceptions affect/influence attendance

Von Kinsky et al. (2009) observed that students who have a positive perception regarding the usefulness of lectures had better overall attendance. They concluded that students tend to use something that they perceive to be of value (particularly to their learning). If students perceive Management Accounting ILPs to be valuable to their academic performance, they are, therefore, more likely to attend them. It is, therefore, useful to determine whether students perceived ILPs to be of value as this would affect how and to what extent the learning tool is used.

Recommendations to the Individual Learning Programme (ILP) structure

Rodgers (2002) studied the impact of incentivised attendance and discovered that there was a slight improvement in actual attendance when students were given an incentive. The specific incentive in this study was penalising students by subtracting a certain percentage from their mark if they failed to attend tutorials. It would have to be investigated whether students are more likely to attend Management Accounting 778 ILPs if they are incentivised.

When the above was considered, it was evident that, in previous cases and at other universities, attendance of academic support structures was found to play a large role in students' academic performance. This prompted the researchers to investigate whether these findings translate into Stellenbosch University's CTA Management Accounting module.

BACKGROUND OF ILPs

ILPs for CTA students at Stellenbosch University are presented directly after the mainstream CTA lectures. The ILP is based on the topics that were covered in the previous day's lectures, and attendance is voluntary (except for Thuthuka⁷ students, who may be compelled to attend because of bursary requirements).

The ILPs are presented in both English and Afrikaans to mirror the parallel medium offering of the degree and to adhere to the university's language policy (Stellenbosch University, 2019). The sessions are presented by a designated academic trainee who is responsible for that module and for that language group in terms of marking and consultations. ILPs at Stellenbosch University follow a 'lectorial' approach, with no assessments written at the end of the sessions. ILPs for undergraduate studies and CTA follow the same structure.

Lectorials are, as the name suggests, a combination of lecture and tutorial teaching modes, and are designed to improve opportunities for student engagement in larger cohorts. These integrate the student-centred elements of a tutorial in a lecture setting (Student Central, 2019).

The objectives of ILPs are to

- strengthen the students' conceptual understanding of the various topics
- demonstrate how basic principles can be applied through the use of practical examples
- discuss and enhance examination technique

⁷ The Thuthuka programme is SAICA's transformation project that was founded nationally in 2004, and it is aimed at motivating and supporting previously disadvantaged learners to pursue a career as chartered accountants (CAs).

- answer students' questions
- help students to focus on their studies and continuously stay up to date with their work.

In terms of the actual sessions, students are given all the resources for the chapter under study at the beginning of each formal lecture. Students are then expected to prepare for the sessions by, at a minimum, reading through the question. Ideally, students are meant to attempt the entire question beforehand. Once the session commences, the academic trainee evaluates the required section, operating on the assumption that the students have read through the question, prior to the commencement of the ILP, to identify the relevant section of the work that is being tested.

The students are then given some time to plan their answers, specifically by considering the approach that they would take in order to identify key aspects and nuances that need to be identified when attempting the question. This process facilitates the development of the students' examination technique⁸ through the guidance provided by the facilitator. The academic trainee proceeds to show the students how to apply the principles that they have studied and conveys the ways in which the question could be varied in order to prompt students to think critically and apply their knowledge.

The academic trainee concludes by communicating the way in which students must check that they have covered everything required of them in that question. The academic trainees are given the flexibility to decide how to approach these sessions, such as colour-coding parts of the scenario, having a motivational session at the end, and making use of Microsoft PowerPoint or the document camera.

METHODOLOGY

The study made use of a questionnaire, based on Rowley's (2014) suggestion that questionnaires are the recommended tools for capturing perception-based information for populations such as the CTA group in question (of more than 100 respondents). Thirty-five questions were used. The questionnaire was developed by integrating the literature review results as per the literature review section above. A strategy meeting was held on 17 May 2019 to determine the type of answers the research team sought, and, according to that, the team converted the model answers into questions that would assist in obtaining those answers.

The questionnaire predominantly consisted of qualitative elements, with quantitative elements being limited to a five-point Likert scale (1 = Never, 2 = Rarely, 3 = Sometimes, 4 = Usually, 5 = Always). All questions were closed ended, which means that the students only had to select responses from a list of options. Owing to the fact that the study was predominantly based on perceptions, the researchers conducted a qualitative study, with the quantitative aspects limited to the respondents' mark ranges that are aggregated into tables, graphs and statistics in the results section below.

The first section of the questionnaire comprised defining characteristics, such as where students completed their undergraduate studies, whether they were Thuthuka students, and whether they were repeating their CTA. The questionnaire was developed into four more parts, namely (i) student attitudes towards ILPs and the effects of that on their performance, (ii) student expectations regarding ILPs, (iii) the effect of ILPs on students' academic achievements, and (iv) student critique of the current ILP structure.

The questionnaire was motivated by the aim of individualistic introspection by the students to gain a better understanding of students' perceptions. In order to minimise the biases associated with questionnaires,

8 'Examination technique' refers to skills that include following instructions and responding appropriately to command words, writing using academic language suitable to the task, and using knowledge from different parts of the syllabus to answer specific questions (Oxford Cambridge and RSA, n.d.).

the questionnaire was sent to the entire Honour's class of 2019 over the general announcement platform (hosted by SUNSurvey, a Stellenbosch University questionnaire tool). SUNSurvey was specifically chosen in an effort to preserve confidentiality since strict access control is exercised on this medium and it is hosted on the university's server.

The CTA class, now referred to as the population (N), had 447 registered students (N=447). This is supported by Gorsuch's (1983) findings that research projects must be conducted with populations that are equal to or greater than 100 people. Of the students in the population, only 63 of them responded to the survey. This translates into a response rate of 14.09% (63/447), which is deemed acceptable according to the work of Everitt (1975), which prescribed a minimum response rate of 10%.

The data were analysed using pie charts, histograms and tables, and by isolating certain groups or characteristics of the population. These groups or characteristics were studied for common trends. The outcomes of this process are discussed below.

The following assumptions were adopted while conducting the research study:

1. All individuals are able to attend ILPs and do not have other commitments in the allocated time
2. All the students are aware of the ILPs and what they are used for
3. Students only attempt the survey once
4. Only targeted students respond to the survey.

Possible limitations of this study have been identified as the fact that the project is focused on a single year group (the Honour's class of 2019) and that the project has been narrowed down to Management Accounting. This study will, therefore, not necessarily be applicable to other subjects or other year groups. The fact that the survey is relatively long (35 questions) might have had a negative influence on the response rate since the students might have been tempted to discontinue the questionnaire along the way. This limits the data available for the researchers to work with. Similarly, further limitations include the bias of students when taking the survey, misunderstanding questions since the survey was only available in English (while it was made available to both Afrikaans and English students), and the fact that the study excluded the influence of factors that are not academic.

RESULTS

General characteristics of the population

CTA students who completed mark improvement⁹

The 63 respondents included mark-improvement candidates who comprised 29% of the population. These candidates were an academically diverse group since they chose which modules to be reassessed for in their mark-improvement year, and thus varied from having one module that year to redoing all four modules¹⁰.

From the survey, it was noted that 95% of the respondents always attended lectures and 67% attended ILPs for Management Accounting half the time or more. Of these, 28% of the candidates were repeating

⁹ Mark improvement is an institution-based initiative whereby students who pass the Bachelor of Accounting degree but do not gain entry into the Bachelor of Accounting Honour's degree are allowed to register as special students and repeat any third-year modules that prevented them from gaining entry into the Bachelor of Accounting Honour's programme. Once passed, students are allowed to reapply for consideration into the postgraduate course.

¹⁰ Management Accounting 378, Financial Accounting 379, Auditing 378, and Taxation 399.

the course in 2019, compared to the population that had 15% of its members repeating the course in 2019. Mark-improvement students thus had almost double the proportion of students repeating the course in relation to their non-mark-improvement counterparts.

When analysing the CTA performance of the mark-improvement respondents, 22% of them were passing the course (achieving 50% and above) before the June test, which is lower than the 56% pass rate of the population.

Repeat candidates

This section of the results focuses on students who have attempted the course unsuccessfully at least once at Stellenbosch University. These students illustrated slightly different patterns when compared to the mark-improvement group. From the survey, 82% of the respondents always attended lectures, and 55% attended Management Accounting ILPs half or more of the time. Of the repeat candidates, 55% were passing the course before the June test, which is the same as the ILP attendance rate of the population.

Thuthuka students

Based on the questionnaire results, 56% of the Thuthuka respondents (9 out of the 63 respondents) in CTA were first-time candidates, whereas 83% of the population were first-time candidates. The entire Thuthuka group achieved marks below 55% for Management Accounting in CTA. According to the Thuthuka Process Document¹¹, such candidates must attend all ILPs until their marks improve in the following test. When the data were analysed, it was found that only 45% of them always attended ILPs. The other 55% could be explained by the conjecture that their marks fluctuated above and below this threshold from test to test, which resulted in irregular attendance.

Undergraduate students from other institutions

The only respondent who completed their undergraduate studies at another institution experienced a four-bracket drop (one bracket = 5%) from interval 70-74 in their third year to 50-54 in their CTA year. This statistic is not, however, meaningful as only one respondent of the 63 came from another tertiary institution and no common trends among such a group can, therefore, be determined. When they attended the ILPs, this student prepared for the sessions and wanted to receive examination technique tips.

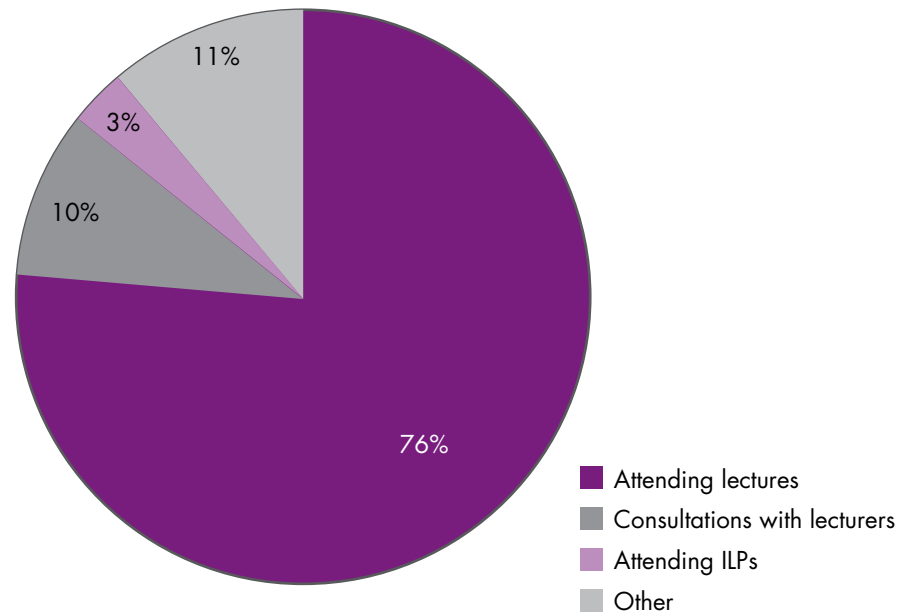
Attendance

Of the 63 respondents, 28% started attending ILPs because of their fear of failing the course. When considering these fearful candidates, 89% were attempting the course for the first time, 59% of the respondents made a conscious decision without motivation or encouragement to start attending ILPs, and, similarly, 14% of the respondents acknowledged their peers or friends as motivators for attending ILPs. The work of Epstein and Karweit (1983) further supports the finding that peers are influential in achieving outcomes (in this context, the outcome of attending ILPs). Eleven percent (11%) of the respondents were compelled to attend ILPs because they were Thuthuka students. When considering the biggest changes that students implemented in their CTA year, 65% started studying for longer hours, while only 6% started attending lectures more frequently.

In analysing Figure 1 below, 76% of the respondents indicated that attending lectures had the biggest influence on their marks. This can be explained by the fact that students spend 82% of their formal hours in lectures and only 18% on ILPs, if they attend them.

¹¹ The constitution that governs the Thuthuka programme structurally in terms of the relationship between the students and the project managers, expected outcomes, and misconduct consequences. This is an internal document.

Figure 1:
Students' belief regarding the biggest influence on their marks in their CTA year of studies



Attitudes towards ILPs, attendance, and the effect on academic performance

Ninety-five percent (95%) of the respondents stated that they expected their chances of passing Management Accounting to increase if they attended ILPs during their CTA year. Of these, 59% of respondents either usually or always attended ILP, which is in line with Von Konsky et al.'s (2009) findings that concluded that students who perceive that a learning tool is beneficial to their learning will use it.

Thirty-eight percent (38%) of the students who usually or always attended ILPs saw an improvement in their Management Accounting mark, of which 92% of these students attributed this improvement to their attendance of Management Accounting ILPs, and 47% of the respondents who perceived ILPs as beneficial maintained their marks.

After isolating the respondents who perceived that attending Management Accounting ILPs would increase their chances of passing the module, the researchers further investigated those who actually attended the ILPs in that group. It was found that 85% of these respondents either saw an improvement in or at least maintained their marks. It was observed that of the students who had an attendance rate of more than 50% of the ILPs, 56% saw an improvement in their marks. This is comparable to the respondents who attended ILPs half or less of the time, but 27% of its members experienced an improvement in their marks.

Of the respondents, 9.5% stated that the biggest change they made in their study efforts during the CTA was to attend ILPs, with 67% of these respondents believing that attending ILPs would improve their chances of passing Management Accounting. In line with the preceding conclusions (that ILP attendance would improve or at least maintain marks), the 9.5% who started attending ILPs in their CTA year experienced either constant or improved academic performance. All these respondents were of the opinion that this was due to the benefit derived from attending ILPs.

The observation from the above-mentioned 9.5% of respondents is that 83% of them stated that they motivated themselves to attend ILPs. It can be concluded that these respondents were not motivated by lecturers, and, it is, therefore, possible that there is some room for improvement in terms of lecturers to encourage students to attend ILPs.

Student expectations

Marks

When evaluating what students expected to gain from attending ILPs, one could be of the opinion that the students have an unrealistic expectation of what ILP attendance would add to their marks as 33% of the respondents expected to see a 5% to 10% improvement in their marks as a result of attending ILPs, 29% expected a 2% to 5% improvement, and 24% of respondents expected a 0% to 2% improvement in their marks as a result of attending ILPs.

Twenty-two percent (22%) of the respondents noted that their marks improved since they started attending ILPs, while 48% of the respondents saw their marks stay constant during the CTA once they started attending ILPs. The results indicate that 3% of the respondents reported seeing a drastic improvement in their marks since they started attending ILPs. This corroborates what was found during the marks-analysis section (which is still to be addressed), namely that only a marginal improvement is expected for those who attend ILPs.

Based on the students' expectations of their academic performance, it is clear that their expectations are high and that the benefit they derived from ILPs might not meet their expectations. This could possibly lead to discouraged students, thus negatively influencing their attendance if these expectations are not met, as evidenced by Von Konsky et al. (2009).

Student needs

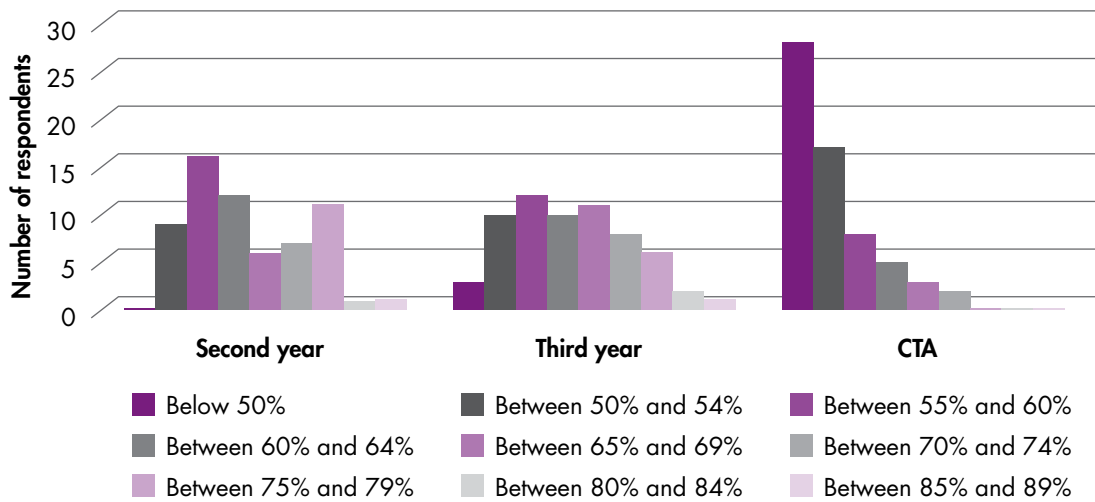
When analysing what the respondents wanted ILPs to address, 40% aimed to gain a better understanding of the work and 46% aimed to improve their examination technique. As evident from the respondents' feedback, this aim was achieved as 49% stated that ILPs had improved their examination technique and 62% attributed an improvement in their understanding of the work to ILPs, both of which are objectives of the ILP. This indicates that ILPs offer that which is in line with what students aim to receive from them.

Marks distribution

Figure 2 illustrates the difference in the distribution of marks during undergraduate studies and CTA. During undergraduate studies, students have an even dispersion, which is in contrast to the distribution during CTA, which is skewed towards the right, indicating that the majority of students score below 60% and perform worse than what was expected on average.

Based on the results collected, there was a 10% decrease in their average grade from undergraduate (third-year marks) to postgraduate studies (CTA).

Figure 2:
Distribution of marks across second, third, and CTA years of study



The analysis above serves as an introduction to the results of the ‘Mark changes’ section of the study. It demonstrates the realities of the students’ performance in the Management Accounting module between three years of study and provides the context in which the study was conducted for that section below.

Marks changes

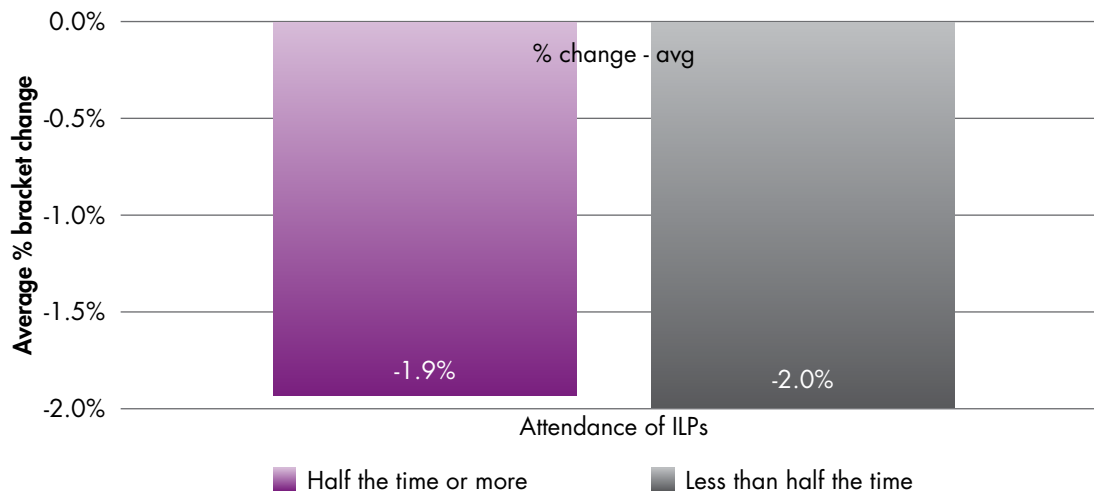
The respondents were grouped together in brackets based on their performance during their third year of study, which was the year that was used to apply for CTA. The brackets are illustrated in Table 1.

Table 1:
Grouping of respondents based on their performance in their third year

Bracket 1 (below 60%)			Bracket 2 (61% up to 75%)			Bracket 3 (above 75%)		
Below 50%	Between 50% and 54%	Between 55% and 60%	Between 61% and 64%	Between 65% and 69%	Between 70% and 75%	Between 76% and 80%	Between 81% and 85%	Above 85%

Based on initial analysis of the data, it is apparent that there is no clear advantage gained by students who attend ILPs 50% or more of the time over those students who attend ILPs less than 50% of the time. This can be seen in Figure 3, which was based on the average bracket change experienced by students when moving from an undergraduate degree to CTA when grouped based on their attendance rates.

Figure 3:
Average percentage bracket change from third year to CTA



It was further investigated whether certain groups of students were able to experience some benefit from their attendance of ILPs. The benefit would be seen as a change in marks that would be positive in relation to those who chose not to attend ILPs. The respondents were divided into two groups: 'Did attend' and 'Did not attend'. For a student to fall within the 'Did attend' grouping, they had to indicate that they attended ILPs 50% of the time or more. Those students who were grouped in the 'Did not attend' section indicated that they attended ILPs less than 50% of the time.

Table 2 indicates the benefit of ILP attendance for each bracket of postgraduate students based on final-year undergraduate studies, in terms of possible average bracket changes for each range of students.

Table 2:
The benefit of ILP attendance for each bracket of postgraduate students

Grouping	Attendance and change experienced				Outcome
Below 60	Did attend		Did not attend		No marginal benefit
	Bracket	Average of \pm	Bracket	Average of \pm	
	Between 51 and 54	0	Between 51 and 54	0	
	Between 55 and 60	0.2	Between 55 and 60	0.9	
	Average	0.1	Average	0.4	
	Total	0.2	Total	0.9	
60 - 75	Did attend		Did not attend		Marginal benefit
	Bracket	Average of \pm	Bracket	Average of \pm	
	Between 61 and 64	-0.3	Between 61 and 64	-0.7	
	Between 65 and 69	-1	Between 65 and 69	-0.5	
	Between 70 and 74	-0.8	Between 70 and 74	-1.8	
	Average	-0.7	Average	-1.0	
	Total	-2	Total	-2.9	

Grouping	Attendance and change experienced				Outcome
Above 75	Did attend		Did not attend		Marginal benefit
	Bracket	Average of \pm	Bracket	Average of \pm	
	Between 75 and 79	-1.3	Between 75 and 79	-1	
	Between 80 and 84	0	Between 80 and 84	-1.5	
	Between 85 and 89	-1	Between 85 and 89	0	
	Average	-0.8	Average	-0.8	
	Total	-2.3	Total	-2.5	

Based on the observations in Table 2, it can be concluded that the benefit of attending ILPs does not extend to students who fell into the lower bracket (below 60) during their third year, when examining their academic performance during CTA. The benefit does, however, extend to those students who achieved 60% and above during their final year of undergraduate studies.

Current structure critique

Academic trainees: The main aspect that the researchers examined while critiquing the current ILP structure is the fact that the CTA ILPs are presented by the academic trainees compared with the undergraduate ILPs, which are presented by lecturers. It was noted that, out of all the Thuthuka students, 89% of them felt that they received value from having academic trainees present the sessions and frequently stated that they felt academic trainees related better to them. The respondent who transferred to Stellenbosch University for their CTA year occasionally attended ILPs and was satisfied with the fact that academic trainees presented the session.

Respondents (all): The majority, forming 69% of the respondents, were not discouraged to attend ILPs due to them being presented by academic trainees. Of the respondents, 84% perceived that there were benefits to having the academic trainees present the ILPs. Their reasoning was that academic trainees could relate better to students than lecturers (22%), that they had recently passed CTA (24%), and that they provided useful examination techniques (22%).

Mark-improvement students: Based on the information collected, all these respondents were of the view that they benefited from having academic trainees present the ILP sessions, predominantly because they offered good examination technique, good study tips, and due to the mere fact that they had recently passed the CTA course.

Repeat candidates: Of the repeat candidates, 28% yielded no value from academic trainees presenting the sessions. Only 18% of the repeat candidates were discouraged by the fact that academic trainees presented the ILPs. This 18% cited that the academic trainees were too young and that they wanted to receive the lecturers' thought processes on how they attempt questions.

The view of the repeat students is in contrast with all the mark-improvement candidates, as well as the majority of the respondents who stated that they benefited from academic trainees presenting the sessions.

Time at which ILPs are presented and rewards for attendance

ILPs are currently presented after lectures. Of the respondents, 56% agreed that this was the best time slot, and it should, therefore, remain the same. 89% of the respondents indicated that they would be more likely to attend ILPs if they contributed towards their year mark.

This, combined with the fact that ILP attendance is likely to improve students' marks, raises the question of whether students should be rewarded for attending ILPs. This is in line with the results found by Subramaniam et al. (2013). The exact method of reward should be researched further in order to find the best method; for example, awarding marks to students who attend more than 75% of the time, which will then contribute a small percentage towards the students' final mark.

RECOMMENDATIONS

Following from the above, it is recommended that academic trainees continue to present the ILPs because there is a perceived benefit of having them present the ILPs.

Based on the structure of how the ILP is presented, it has similarities to the manner in which formal lectures are presented. One could, therefore, say that the ILPs do not provide students with an alternative learning method. This could lead to many students not attending ILPs as they may perceive that they are too similar to the lecture and, therefore, add no value. Students who do attend ILPs but are searching for an alternative method of learning do not receive this opportunity.

Two possible recommendations have been identified to address this. The first is to create two separate ILPs, one covering basic principles and the other covering examination technique. This will allow for an inclusive service offering that directly addresses both the need for conceptual understanding as well as examination technique. The second recommendation is to introduce a compulsory tutorial for students with marks below the class average. During this tutorial session, students can be tasked to complete a structured question that tests the basic principles that will aim to address the current student needs, and students could be supervised by an academic trainee. The compulsory nature of this tutorial also speaks to the additional benefit that could be derived from incentivisation, and some form of consequence should be applied if a student does not attend the session.

CONCLUSION

Student success at any tertiary institution is the primary concern for all stakeholders involved. With the growing Generation Z population on campuses everywhere, it is important to re-evaluate whether the current teaching structures (such as ILPs) effectively serve the people for whom they were designed. Against this backdrop, this study was conducted to evaluate students' perceptions on whether Management Accounting ILPs have a positive influence on their marks. The study collected results from 14.09% of the population using a questionnaire.

What can be concluded from the research reported on above is that almost all the respondents believed that attending ILPs for Management Accounting 778 would improve their academic performance, therefore confirming that the hypothesis is correct.

By examining the respondents' perceptions, it is clear that attending ILPs, even if attending half the time or more, only has a marginal benefit. The main concern is, as shown in Table 2, that the students who fall within the below 60% bracket in their third year for Management Accounting do not receive the necessary benefit that they require from ILPs. It should, therefore, be considered whether ILPs are used to help students who are not passing to pass, or whether they are aimed at students who are already passing and hoping to obtain better marks.

Students' expectations in terms of the ILP experience were met. They receive examination technique and are offered different ways of understanding the work. The issue here is that their understanding of the content does not translate into improved marks in assessments.

When taking everything into account, very few students benefit from a large investment of resources. Although this shortcoming left the research problem partially unsolved, the recommendations discussed above are but some of the tools available to address the situation.

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