

# BARRIERS TOWARDS RESEARCH ACTIVITIES AMONG ACADEMICS IN THE CHARTERED ACCOUNTANCY STREAM AT THE NORTH-WEST UNIVERSITY, SOUTH AFRICA

**S. Sekgota**

School of Accounting

North-West University

Mafikeng, South Africa

<https://orcid.org/0000-0002-6971-4787>

## ABSTRACT

Generally, departments of accounting at universities in South Africa that are accredited by the South African Institute of Chartered Accountants (SAICA) mainly focus on teaching the syllabus as prescribed by the Institute. There is no research methodology module in this syllabus neither at undergraduate nor honours level. To qualify as a chartered accountant, one needs to pass an honours degree in accounting and write and pass two board exams. A qualified chartered accountant (CA/SA) will most likely encounter a research methodology module for the first time at master's-degree level. Since 2008, in addition to teaching and learning and community engagement, the departments of accounting have embraced their scholarly activities, which include supervision and/or publishing. As a result, there is an increased effort by the departments of accounting to have its staff members with a chartered accountancy qualification to enrol for master's and doctoral degrees (De Jager, Lubbe, Papageorgiou 2018). It is commonly believed that it seems easier to supervise students or write articles after attaining these qualifications. The purpose of this study was to investigate the barriers that are encountered by academics from a chartered accountancy background to engage in scholarly activities willingly. A qualitative research approach was followed in this study and data was collected by means of interviews. The population was accounting academics at the North-West University. The analysis of data was done qualitatively by means of thematic analysis. The findings revealed barriers such as not knowing where to start due to lack of background or knowledge in conducting research, time, workload, lack of management and lack of access to experienced mentors.

**Keywords:** chartered accountancy, research, barriers, academics, South Africa

## INTRODUCTION

For accounting departments at South African universities accredited by the South African Institute of Chartered Accountants (SAICA), the focus is generally on teaching the Institute's prescribed syllabus (Van der Schyf 2008). This syllabus is based on a prescriptive competency framework issued by SAICA to all universities that are accredited by SAICA to provide undergraduate and postgraduate programmes (Venter and De Villiers 2013; Verhoef and

Samkin 2017; Terblanche and Waghid 2021). This syllabus does not include a research methodology module at the undergraduate or postgraduate level (Steenkamp 2014). The current SAICA syllabus does not require any research skills to be learnt. Accredited universities in South Africa therefore do not include research in the postgraduate diploma in accounting or honours commonly known as the Certificate Theory of Accounting (CTA) curriculum (Nieuwoudt and Wilcocks 2005). Students enrolling for these accredited undergraduate or postgraduate programmes aim to become chartered accountants of South Africa, commonly referred to as CA(SA)s (Terblanche and Waghid 2020).

In order to qualify as a CA(SA) in South Africa, a student has to overcome many hurdles, with passing a CTA degree being one of the hurdles (Steenkamp 2014). In addition, the student has to write two challenging qualifying exams, namely the Initial Test of Competence (ITC) and Assessment of Professional Competence (APC) that are administered through SAICA. This means that accounting academics with a professional background will only come into contact with research methodology when they start to work towards a master's or doctoral degree (PhD) (Nieuwoudt and Wilcocks 2005).

The standard prerequisite for a senior lecturer position in accounting at universities in most developed countries is a PhD. An associate professor or full professor in accounting is often required to have, at the very least, a PhD and a specified number of publications in high-impact academic journals (De Jager et al. 2018). Until 2015/2016, at many universities and universities of technology in South Africa, a qualified CA(SA) without a master's or PhD was considered for a senior lecturer's position at the entry level (West 2006; Nieuwoudt and Wilcocks 2005). The reason for this was, firstly, mainly because of the shortage of CA(SA)s in the country, and secondly, for salary purposes to attract and retain CA(SA)s at universities because few were willing to come into academia (Venter and De Villiers 2013). In addition, at some universities, most academics with CA(SA) qualifications plus coursework master's and no published articles were offered associate professor positions (De Jager et al. 2018).

The core responsibilities of academics around the world and in South Africa are teaching and learning, research, and community engagement (West 2006; Nzuzza and Lekhanya 2019). In order to enjoy international recognition, universities have to be classified as research-led. Therefore, most South African universities aspire to pursue a research mission (Nzuzza and Lekhanya 2019). In research-intensive universities, the argument is strong that departments of accounting should be equally committed to this aspiration and to professional education (given that all these departments are an integral part of their universities and their missions). Most academics consider research to be an essential function of their roles, notwithstanding that its main purpose may be to inform their teaching (Lubbe 2015). However, there has been a positive

shift in the accounting departments from a teaching-only culture to include research activities in order to address the existing supervision capacity in these departments (Van der Schyf 2008).

## **PROBLEM STATEMENT**

According to Mbambo, Olarewaju and Msomi (2022), accounting academics in South African universities view their primary responsibility to be teaching the prospective Chartered Accountants (CA(SA)s rather than advancing knowledge through research. Therefore, it is no surprise that few South African accounting academics participate actively in research given the background above (Mbambo et al. 2022). Previous studies have shown that, until recently, few accounting academics have engaged actively in research (Nzuzi and Lekhanya 2019). There are only a few scholars in the field of accounting, and recent studies have clearly shown that there is a substantial shortage and a strong demand for scholars in accounting (Mbambo et al. 2022). As a result, the research outputs of accounting academics in South Africa seem to fall behind those of their counterparts overseas (West 2006). Therefore, chartered accountants in academia are perceived to lack a research culture (Lubbe 2015).

## **PURPOSE OF THE STUDY AND RESEARCH QUESTION**

The purpose of this study was to investigate the barriers that are encountered by academics from a chartered accountancy background to engage in scholarly activities willingly. Therefore, the research question is: What are the barriers to research among accounting academics who have obtained an accredited SAICA postgraduate degree at a South African university?

## **LITERATURE REVIEW**

The culture of accounting departments in South Africa is beginning to shift from being teaching-oriented to a more balanced approach towards teaching and research (De Jager et al. 2018). Various studies on barriers towards research by academics in different fields, including accounting in the world and in South Africa, will be summarised and discussed below. The barriers will inform the theoretical framework that will underpin this study.

Mbambo et al. (2022) studied factors influencing accounting research output in South Africa's universities of technology. Their sample was 100 accounting academics across the six universities of technology. Data was collected by means of a questionnaire. The purpose of their study was to investigate why academics are not performing in the way they intend; that is, in terms of producing more research output. Their findings included the following factors: lack of ambition, less autonomy, job insecurity, non-competitiveness, time constraints, financial burden, slow career development and lack of decision-making as barriers towards producing

research output.

Similarly, Nieuwoudt and Wilcocks' (2005) study was on the attitudes and perceptions of South African accounting academics about research. This study used a questionnaire to gauge the personal opinions, perceptions, and attitudes towards research held by South African accounting academics. The results indicate that the main limitations to research output are inadequate qualifications and a lack of skills with regard to conducting research (only 10% of the respondents possessed a doctoral degree), insufficient time for conducting research, financial factors, and a lack of mentorship and departmental support.

Other findings include a lack of practical contribution, quality of teaching was not enhanced by research and difficulty finding research topics.

The barriers/factors between the two above-mentioned studies differed mainly because of the sample/population. In Mbambo et al.'s (2022) study, the population was academics at universities of technology (formerly known as Technikons). In Nieuwoudt and Wilcocks' (2005) study, the population was academics at a traditional university and possibly a former historically white institution. At most traditional universities, the accounting undergraduate and postgraduate degree programmes are accredited by SAICA. Therefore, the majority of the academics would have a CA(SA) qualification. Whereas, at universities of technology, where accounting diplomas are offered, which are not SAICA accredited, a few lecturers would have CA(SA) qualifications. Most lecturers would have different professional qualifications, for example, SAIPA, CIMA and ACCA in addition to postgraduate degrees (Mbambo et al. 2022). Previously, universities of technology and historically disadvantaged institutions did not receive much funding from the government for research purposes, and therefore it is expected that the research culture will be different to that of historically white institutions (McKenna et al. 2017)

However, both studies mentioned time and financial constraints as barriers towards conducting research. In terms of time, the SAICA syllabus is vast and demanding (Terblanche and Waghid 2021). Most lecturers, in most universities, teach a minimum of two modules. It is common knowledge that most universities offer staff discounts to study at the same university, and rarely at other universities. Supervision capacity in accounting is a challenge (Mbambo et al. 2022). Therefore, it could mean that if a staff member can only find a supervisor at another university, they have to pay for their studies themselves. In addition, difficulties in finding grants to fund research activities could also be an explanation of financial barriers (CHE 2022 report).

De Jager et al. (2018) pursued a study titled *The South African chartered accountant academic: Motivations and challenges when pursuing a doctoral degree*. This study's aim was

to determine what factors motivate accounting academics who are chartered accountants to obtain a PhD in an environment where promotion is possible without a PhD. A total of 22 academic CA(SA)s with doctorates and 18 academic CA(SA)s studying towards doctorates were surveyed.

The study found that career progression and intrinsic personal reasons were the reasons CA(SA)s were pursuing doctorates. Their main challenges were finding time for family and social life as well as lack of support from colleagues and their institution. Time and lack of support are similar to the other two studies, as discussed above. Financial support was not a barrier. Perhaps because it seems current practice at most universities in South Africa is that prospective PhD students usually source for a PhD supervisor themselves. At the master's level, a supervisor is usually provided by the university. Therefore, staff are more likely to study at the same institution they are employed at (CHE 2022).

Other studies worldwide that are not in accounting academia were, however, selected on the basis that they add to the literature that informed the underlying theoretical framework for this study include the following:

Dadipoor et al. (2019) conducted a cross-sectional study on the barriers to research activities as perceived by medical university students at Hormozgan Medical University in Iran. A total of 400 students participated in this cross-sectional study. The sampling method was proportional stratification, and the data collection instrument was a questionnaire that comprised demographic information, personal barriers, and organisational barriers. The findings were that the most prevalent personal barriers were inadequate knowledge of research methodology and inadequate skill in research conduction. In the realm of organisational barriers, limited access to information sources was the most prevalent barrier.

Hagan, Armbruster, and Ballard's (2019) study was on barriers to research among faculty at a Health Sciences University. The purpose of this study was to examine barriers to research among academic faculty at a public university health sciences centre in the United States of America (USA) and to investigate how these barriers are related to faculty member characteristics. A survey was distributed to investigate barriers to research among dentistry, nursing and allied health professionals in the faculty.

Lack of time to do research was found to be the single largest barrier to their own research activity and this item had a higher mean score than all other barriers to research examined. The other barriers included a lack of financial or other resource to facilitate research, lack of institutional research infrastructure, lack of availability of experienced research mentors, and a lack of incentives or rewards to do research. More barriers were lack of research knowledge or skills, feeling intimidated by research since research is not part of one's job, having no ideas

for research projects or topics, and a lack of leadership support. In addition, a lack of research training opportunities, and a lack of administrative/clerical support for research grant submission were also found as barriers. Findings also included lack of accessibility to a research committee, lack of training and educational background, lack of interest in research, research not valuable, and relevance of research to clinical practice as barriers (Hagan et al. 2019).

Okoduwa et al. (2018) carried out a study that explored the attitudes, perceptions, and barriers to research and publishing among academic staff in the Nigerian Institute of Leather and Science Technology, (NILEST) Zaria, Nigeria. A structured self-administered questionnaire was distributed among 130 research and teaching staff at the various directorates in NILEST. Some of the obstacles reported to have prevented research activities included a lack of funding, lack of professional mentorship, lack of training, benefits of research, writing experience, high publishing fees, long waiting period for peer review and inadequate research facilities.

Most of the barriers or factors are similar to studies done in South Africa, i.e. notably time, lack of support and lack of mentorship, though some were done in a developed country such as the USA. Nigeria and Iran are considered developing countries like South Africa (Eja and Ramegowda 2020). Another similarity was the lack of knowledge or research skills that was identified by the health professionals in the USA and accounting academics in South Africa. Therefore, it seems the barriers towards research at universities in other countries regardless of the field of study are similar.

## **METHODOLOGY**

### **Population and sampling**

This study followed a qualitative research approach. Data was collected by means of interviews and was analysed using thematic analysis (Saunders, Lewis, and Thornhill 2015). Participants were interviewed over Zoom using the same questionnaire. The questionnaire was structured, and the interviewer derived the questions from the literature review. The target population was accounting academics at the North-West University. The North-West University is a merger between a previously historically advantaged (white) institution and historically (disadvantaged) black institutions. It has three campuses, namely Potchefstroom, Mafikeng and Vanderbijlpark. Each has its own School of Accounting Sciences, but are headed by one director.

The Mafikeng campus has the highest number of accounting academics without master's degrees compared to the other two campuses. One of the reasons could be that Mafikeng

Campus previously offered undergraduate degrees in accounting only until 2017 when the honours in Financial Accountancy was introduced. Most of the academics at Mafikeng have a CA(SA) qualification or have gone through the CA(SA) route by completing a SAICA-accredited undergraduate and postgraduate honours degree plus other professional qualifications. The sampling methodology was purposive. Therefore, this campus provided a sufficient target sample. The total number of staff members at Mafikeng was 19. The number of academics who met this criterion was 11. Nine of them agreed to be interviewed. The point of saturation was reached by the interview with participant 7.

### **Data collection and analysis**

Thematic analysis was used to analyse the data obtained through the interviews in which coding of the data was used to allow the identification of themes. Coding is defined as a process of arranging raw data into a standardised form (Saldana 2009, 8). In this study, data from the interviews was listened to and transcribed. The responses from the participants were then grouped together under each question. Thereafter, themes were identified. The results were interpreted using the research objectives, research questions and literature review.

### **Validity**

Rose (2014) states that validity, at its most basic, is about whether the research findings are really about what they claim to be. In this study, the questions for the interview were derived from the literature review to ensure that questions that are relevant to the research topic are used. In addition, interviews were recorded to ensure that correct responses were captured during data analysis and were interpreted appropriately.

### **Reliability**

Maree (2016) states that reliability has to do with the consistency or repeatability of an instrument. High reliability is obtained when the instrument gives the same results if the research is repeated on the same sample. For the purpose of this research, an interview guide was prepared for use during the interviews to ensure participants were asked similar questions. This interview guide was piloted with two participants before it was submitted for ethics clearance and data collection.

### **Ethical clearance**

Human participants were interviewed in this study. Ethical clearance was obtained through the North-West University's ethics committee. The ethical clearance number is NWU-00650-23-

A4. Before the interviews, the researcher read out the consent letters to the participants, who then agreed to Zoom recordings. This agreement to recording then served as a guarantee that their participation was voluntary and that the participants understood all the rights they had during the conduct of the study.

### Limitations of the research

The study consists of participants from one university. Therefore, this population size is a limitation, and the findings are not meant to be generalised to other universities in South Africa as a whole. This study is exploratory in nature and only investigated a small population within one university.

## RESULTS

The section that follows reflects on the results from the interviews conducted with interviewees, i.e., the analysis of their verbal responses during the interviews. The data from the questionnaire used in the interviews will be structured according to the some of the barriers as discussed in the literature review.

### Question 1

Did you or do you have any challenges/barriers that you face/d in starting with your research journey? This includes studying for a master's or PhD, writing and publishing articles. If Yes, what are/were those barriers/challenges? If No, why? This question was asked to set rapport and set the course for the direction of the study. The themes identified were time, lack of knowledge in conducting research, lack of support, supervisor challenges, motivation/discouragement, and workload. The responses to support these themes are as follows.

Theme	Participant's response
Time	"Time, I would rather focus on the academics, something you are paid for than research." (Participant 3).
Lack of knowledge	"I've never done research in my life before, so I didn't know where to start. The way I'm supposed to write was a challenge because I'm not used to academic writing." (Participant 1). "Lack of knowledge to go about research especially in the initial years, you don't know what to do. We have never done research before." (Participant 2). "Where to start when writing." (Participant 3). "Main challenge is where to start. I do know there is a topic that I need to do." (Participant 5). "Given how the CA journey is structured, we did not experience research. In terms of the structure, I think research is not structured, for example what is expected of you, I did not know where to start, what to look for, because there was no structure. Until I saw one



Theme	Participant's response
	<p>dissertation that gave me an idea of what the structure should look like." (Participant 6).</p> <p>"I think our education system did not prepare us well for research. Because we are not programmed to go out and find out things ourselves, we feel like someone should be there to tell us these things." (Participant 6).</p>
Lack of support	<p>"Lack of motivation, lack of a mentor someone to walk the journey with you," (Participant 4).</p> <p>"Enough support if you are registered for master's, it's always go register and then silence." Appoint someone to be there specifically for step-by-step research, that's the mentoring support I'm talking about." (Participant 4).</p> <p>"Why I joined academia is because I wanted to study master's and thought would have sufficient time and support. Support is there theoretically but practically is not." (Participant 5).</p> <p>"I need a person who could have the energy and the vibe and understand my topic." (Participant 5).</p>
Supervisor challenges	<p>"My undergraduate did not have a research component, so I as doing research for the first time when I did my master's. Supervisor has just only completed their master's, his questions were very technical, he was not supervising me as a person who's new. When he asks me a question, I was expected to know those things." (Participant 4).</p> <p>"They get too technical and expect you to know things." (Participant 4).</p> <p>"I struggled to find a supervisor in the school because of supervisor capacity constraints." (Participant 7).</p> <p>"The other thing that bores me about research is that it's based on your supervisor's feelings, you must constantly write to please them." (Participant 5).</p> <p>"If I speak to you about my topic, you don't even show interest, (instead) you tell me about methodology, that time I don't even understand what you are saying. As accountants we don't understand it, we do not even see the bigger picture." (Participant 5).</p>
Motivation/ Discouragement	<p>"Couldn't get the information from the population I selected, that demotivated me from continuing." (Participant 4).</p> <p>"It's not like we don't want to do it, we don't know how to go about doing it, we don't know who to ask, research is challenging and if I struggle to source information it's another story". (Participant 5).</p>
Workload	<p>"Workload prevents me from starting because I do not have time to read the articles I have downloaded." (Participant 5).</p> <p>"Workload with regards to module plus additional responsibilities and have no time to focus on your research." (Participant 2).</p> <p>"There's more support on paper than in practice ... our teaching workload is a lot." (Participant 3).</p> <p>"Too much workload, couldn't balance school and work, the CA modules very demanding and I'm also a mother." (Participant 4).</p>
Struggling to find a topic	<p>"Struggling to find a topic, at master's you need to come up with your own, whereas I heard at honours they give you a topic." (Participant 3).</p> <p>"It took me years to find a topic for my master's, because I did not know where to start." (Participant 7).</p>

## Question 2

Do you think attending a formal research module (either undergraduate or postgraduate level) would have helped with some of the challenges you faced when you started with your research journey? If Yes, why? If No, why? The purpose of this question was to detect the attitude towards the introduction of research module in the SAICA syllabus. The responses to support this theme are as follows:

Theme	Participant's response
Positive attitude towards research module	<p>"If there's a research method module that guides you step by step how to do research at undergraduate so that by the time you do postgraduate you know where to start, it will be good" or alternatively write assignments at undergraduate level where you need to go research. All we did was study the textbook and then answer." (Participant 1).</p> <p>"Yes, because with the years that I have been trying my master's I'm learning a new thing every year. I'm thinking if I had attended a formal course before I could have long finished my master's." (Participant 4).</p> <p>"Formal research would really assist especially as introduction to master's, and we should have assessment on it. I don't think these one-day workshops work where someone just comes and talks helps, you are even scared to ask questions." (Participant 5).</p> <p>"I think so because then I would have known where to start. I didn't even know that you had to write a proposal and there was a framework for it." (Participant 7).</p>
Negative attitude towards research module	<p>"I think research should be optional in the CA stream for those people that want to go in academia ... I don't want a student to struggle being a CA because of the research module if they are never going to use it." (Participant 6).</p> <p>Most CA, their dream was to become a CA and now when you get into academia, they now start telling you about master's". (Participant 6).</p>

### Question 3

Are you aware of any research training programmes/workshops/webinars offered at the university? If Yes, why? If No why? The theme was awareness of the research training opportunities within the university and the responses were as follows:

Theme	Participant's response
Awareness of research training opportunities	<p>"Yes, usually they do send us such if there's research training for programmes and workshops and then you just need to check which one's are available, then register for the one's you want to attend." (Participant 1).</p> <p>"Yes, I am aware because it's usually sent on emails. However, some of the emails we might not open. If I have an email that says research, I'll skip it ... I'll go to the teaching and learning email rather." (Participant 2).</p> <p>"No, I don't see the emails except for the 'sit tight and write ones' that were organised by the school." (Participant 3).</p> <p>"The trainings are not sent via the emails, so you have to go on to the website of the university and it's specifically for the students." (Participant 4).</p> <p>Yes, I do see the emails that colleagues send, I haven't seen the one's sent by the university, maybe because I do not understand what they will be talking about and how are they relevant to me." (Participant 5).</p> <p>"I've seen those emails and always think they are intended for specific people because I do not even understand them. As soon as I see research I do not even read further, I'm not even interested. (Participant 6).</p>

### Question 4

Have you taken any initiative to attend research training programmes/workshops/webinars offered at the university or elsewhere? If Yes, how did they address the challenges that you had? If No, why and what would encourage you to attend? This question was asked to gauge the level of attendance and benefits derived from the research workshops or webinars. The responses to these themes are as follows:

Theme	Participant's response
Level of attendance and benefits derived	<p>"I have (attended training), but it did not add any value, because usually the people who attended training will be people who are already in research, so they end up talking about the terms or processes. Because you have just started research and you are not sure what research is, you end up losing interest, because you don't understand what they are talking about." (Participant 1).</p> <p>"If it's just generic research email, I will not attend, but if it says "accounting" or it's sent by colleagues (sit tight and write) that one I will attend." (Participant 2).</p> <p>"No, I only attended the ones that were organised by the school (sit tight and write). It also helped me with the 2-page thing that I had to write to apply for Master's because it would have been embarrassing to go there and you are asked a question and you don't know the answer." (Participant 3).</p> <p>"I have attended, but research is very complicated. Most of the training is not specific so you get lost in a group. I think individual attention would help. We struggle with different elements of the research, for example I struggle with a problem statement." (Participant 4).</p> <p>"No, I have only attended the one's arranged by the school because I didn't understand the emails just saw Greek." (Participant 5).</p> <p>"Yes, I have attended the one's organised by the school. However, when you attend after qualifying as a CA, you don't understand the jargon, so you end up even more confused." (Participant 6).</p> <p>"I attended but did not find them helpful as most of the times I did not understand the terms that were used." (Participant 7).</p>

**Question 5**

What skills do you think will help with your research journey? The question was asked to identify the skills that the participants thought they needed to engage in research. The theme was research skills needed such as academic writing skills, reading and time management. The responses to the theme are as follows:

Theme	Participant's response
Research skills needed	<p>"Writing skills, I do not how to say it, my story suffers to flow, is it report writing type of thing or not or just writing?" (Participant 1).</p> <p>"Learning from other people, reading skills, having the passion and patience to read words as accountants like we do numbers because that's how you learn in research reading other people's work." (Participant 4).</p> <p>"Time management, also when reading an article to be able to discern what information is important to use or not because information is a lot, maybe analytical skills." (Participant 5).</p> <p>"Writing skills. We are generally classified as "numbers people", when it comes to words, we are not too enthusiastic." (Participant 6).</p> <p>"Reading, you learn a lot from reading other people's work. Something I did not know before I started, my supervisor will just say "go read this. Synthesising information it's something I struggled with as well." (Participant 7).</p>

**Question 6**

Do you think research in your field (accounting, taxation, management accounting, auditing) will make a practical/academic contribution? If Yes, why? If No, why? The theme for this question was whether the research was relevant and valuable in these four fields mentioned

above. The responses were as follows:

Theme	Participant's response
Value and relevance of research	<p>"I'm already struggling with my research so I don't know if it would be. So, it will depend on what you are researching." (Participant 1).</p> <p>"I think so, especially in Management Accounting, there is a gap between practice and what you learn in class. Yes, what you do in class prepares you for what you will be doing in the real world" Our modules can be tailor-made to suit the workplaces. SAICA syllabus in terms of IFRS is doing a good job, however it lacks on the SMME's and public sector. It caters for the big, listed companies, whose goals is profit, not government or SMME's." (Participant 2).</p> <p>"Yes. My topic is on IFRs for SMEs, considering the fact that it was a new standard it was encouraged that it be incorporated in the university syllabus." (Participant 4).</p> <p>"Yes, especially with my area of auditing when you teach it in class and link your examples to practical situation the students can relate and understand the concept." (Participant 5).</p> <p>"Definitely. Students can research problems in their community and come to university to research how to solve those problems. But at this point most of us are choosing a topic for the sake of getting a Master's." (Participant 6).</p>

### Question 7

Will research enhance the opportunity for you to be promoted within the university? If Yes, why? If No, why? The theme was awareness of incentives to do research and the responses were as follows:

Theme	Participant's response
Incentives or rewards to do research	<p>"I think so because higher positions usually are given to doctors and professors." (Participant 1).</p> <p>"Yes, it will. If you go in as a CA you got in as a senior lecturer, so if you start to publish, I don't know how many articles then definitely you can move from senior lecturer." (Participant 2).</p> <p>"Yes, I heard publishing will increase your promotion chances." (Participant 3).</p> <p>"Yes, when I get my master's, I will be a senior lecturer and I can't wait. I'm also writing articles." (Participant 4).</p> <p>"Yes, definitely, I can become a senior lecturer earn more money and that recognition that I'm Dr So and so or Prof so and so." (Participant 5).</p> <p>"I'm already a senior lecturer I don't see what position comes after this, even if I get my master's, I'm not sure if there's any room to go further." (Participant 6).</p>

### Question 8

Do you know the financial benefits (whether personal or for the university) linked to research? If Yes, why? If No, why? The theme was awareness of the financial incentives to do research and the responses were as follows:

Theme	Participant's response
Financial incentives or rewards to do research	<p>"I heard that there's a certain portion of money that you get for each paper that you publish." (Participant 1).</p> <p>"Yes, there is a subsidy for research for both the researcher and the university I do not know whether it's significant. I get this information from interacting with</p>

Theme	Participant's response
	<p>the guys from Education. I don't know where you will get it from the university documents." (Participant 2).</p> <p>"Yes, I heard there is a certain amount that you get paid to publish, I don't know if it all goes to the university or comes to you or you share." (Participant 3).</p> <p>"Based on hearsay, you get a certain amount of money if you published in your research account. For the university if you pass your master's, the university gets the money." (Participant 4).</p> <p>"I heard that if you write an article, you get a certain amount and the university also benefits." (Participant 5).</p> <p>"I was told if you become a supervisor, you get paid, and I was told every time you publish an article there's money to be made." (Participant 6).</p>

### Question 9

Do you have access to an experienced research mentor within the University to assist/help you with your research journey? If Yes, why? If No, why? The theme was addressed at experienced mentors and the responses were as follows:

Theme	Participant's response
Access to experienced mentors	<p>"No, I have colleagues that kind of act as an unofficial mentor." (Participant 1).</p> <p>"Yes, I do, I have a colleague in animal production, they have really been helpful, but it's not something from university, it's not something formal, it's just because we are friends, they encourage me." (Participant 2).</p> <p>"I do not even know who to talk to within the university." (Participant 5).</p> <p>"No, I only know colleagues who are involved in research in the school, I don't even know who to go to within the university if I need to." (Participant 6).</p>

### Question 10

Would you like to have access to an experienced research mentor within the university willing to help you with your research journey? If Yes, why? If No, why? The theme was addressed at experienced mentors and the responses were as follows:

Theme	Participant's response
Access to experienced mentor	<p>"Yes, at least a mentor can guide you through your research journey." (Participant 1).</p> <p>"Ja it will be value adding to have a mentor, but I have a supervisor who I can access at any time, it helps." (Participant 2).</p> <p>"Yes, because when you have a mentor this is someone who will look at your problem statement for example and tell you what went wrong etc. (Participant 4).</p> <p>"Yes, because now I don't even know who to ask about my topic which is in auditing because there is no structure." (Participant 5).</p> <p>"Yes, because you would not have to go through all the problems that we had, someone would just give you what works for them, eliminating trial and error." (Participant 6).</p> <p>"Yes, It would be nice to have a critical reader, someone to bounce off your ideas with, it will motivate me to write articles and publish." (Participant 7).</p>

### Question 11

If you were given the option to choose between research only and teaching only, which one would you choose and why? The question was to gauge the level of interest in research and the responses were as follows:

Theme	Participant's response
Interest in research	<p>“Without a doubt teaching, I think you need to be given an option when you apply so that you know ... When they employ CA's they need to be clear. I'm at the same entry level with someone with a PhD and now why do I have to struggle with research? I've already struggled to become a CA now why would I struggle again with research?” (Participant 1).</p> <p>“If I was given an option this year, I would choose research because I was involved in teaching only for the last 10 years, once I get the hang of it and comfortable with it, I would choose research.” (Participant 2).</p> <p>“Teaching, because someone has already written the work ... not research where you need to come up with a problem then provide a solution.” (Participant 3).</p> <p>“Difficult for me to choose, I love teaching and I'm beginning to love research and it's interesting. The thing about research is you need to understand it in order to fall in love with it.” (Participant 4).</p> <p>“Research only, because I like finding evidence, would travel to present at conferences and for the money also because people don't just do things for free. I think there's money.” (Participant 5).</p> <p>“Obviously teaching only at this point, because research only I wouldn't survive there.” (Participant 6).</p> <p>“Teaching. Research is funny and the terms are difficult to understand, and too many people have different ideas of what it is, how it should be done.</p> <p>Two people can read your work, one will completely miss the point and give you negative feedback and you end up feeling despondent, while the other person will see what you are trying to research and give constructive feedback.” (Participant 7).</p>

### INTERPRETATION OF THE RESULTS

The results show that the participants' main barrier was not knowing where to start due to a lack of background or knowledge in conducting research (Okoduwa et al. 2018). This was because they had never studied any research methodology module in undergraduate or postgraduate studies. Participants who enrolled for a full dissertation master's degree mentioned that it seemed it was expected of them by their supervisors to “teach themselves” research methodology. They were just told “go read about this” and to figure out things for themselves. Participants who did the coursework master's found the “mini-dissertation part” of their studies difficult. They felt that the guidance given by supervisors when it came to research methodology was not enough.

Time, workload, lack of support from management in the school and lack of experienced mentors in the school and university also came up as main barriers in line with the literature (Mbambo et al. 2022; Terblanche and Waghid 2021). The participants felt that there was too much workload in terms of the SAICA syllabus, number of modules taught and administration workload such as setting tests, attending management meetings, preparing audit files for the

university as well as SAICA accreditation review after every three years. Therefore, they do not have time for research. Because of all these reasons, participants felt they do not have management support.

It seems most participants had a positive attitude towards research because comments included, “once participants understand what needs to be done, they begin to love it”. The participants saw research as valuable and will contribute towards teaching and learning. As stated before, the Mafikeng campus had the highest number of staff without master’s degrees. At the time of writing this article, one staff member had just completed PhD and had only supervised two master’s students to completion. Another was studying for a PhD. Two staff members had only just completed their master’s in 2021 and 2022 and have never supervised. Four staff members with or without master’s degrees had published articles. Of the remaining five staff members who had obtained their master’s on or before 2016, only one was involved as a co-supervisor and co-author. Three participants are currently enrolled for master’s degrees.

Participants also knew about promotion aspects and heard about the financial incentives of writing and publishing articles. However, this seems not to be enough to entice them to do research willingly.

## **CONCLUSION**

One participant summed it up well by saying: “We need to push through because this thing (research) is the future. Our hearts want it, but our brains cannot comprehend it.” (Participant 5). There is a call to SAICA from other academics to include the research module in the syllabus (Terblanche and Waghid 2021). Perhaps this may help future CA(SA)’s in academia in knowing where to start when doing research. However, the academics that completed master’s recently in the school at Mafikeng have started a community practice, which is referred to as “sit tight and write” in the comments. This initiative has seen an increased interest in research among the participants.

## **RECOMMENDATIONS**

Participants felt they needed tangible support from management in the school. Perhaps one way to show this tangible support by management would be if less teaching workload is given to staff who show interest in research activities or are studying towards master’s or PhD degrees. The School of Accounting Sciences in the three campuses should consider collaboration with other schools/departments in the university. For example, *co-supervision*, where one supervisor concentrates on the accounting or tax or auditing or management accounting technical aspects of the thesis while the second supervisor helps with research methodology. In this way,

supervision capacity and sharing of expertise might increase. As a result of this collaboration, mentors within the school and university can be found, and a research mentorship programme that is more structured can be introduced or enhance already-in-place research mentorships within the university.

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