

# Systemic Factors Influencing Student Performance in Accounting Education: A South African Perspective

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## Abstract

*This study investigated the systemic factors influencing student achievement in accounting education, with a particular focus on pedagogical practices, institutional support, socio-economic factors, and counseling and guidance services. Utilizing qualitative data collection methodologies, the research engaged ten participants, comprising five students (code-named S1 to S5) and five lecturers (code-named T1 to T5), to gain a comprehensive understanding of their experiences and insights. Data analysis revealed four primary themes that significantly impact student performance. The findings indicated that effective pedagogical practices and robust institutional support play crucial roles in enhancing student outcomes, while socio-economic disparities often create barriers to academic success. Additionally, the study highlighted the vital importance of adequate counseling and guidance services in facilitating student navigation through their educational journey. Based on these results, the study recommends that educational institutions implement targeted training for instructors on inclusive teaching approaches, enhance support mechanisms such as academic advising and financial aid, and invest in comprehensive counseling services. Future research should focus on longitudinal studies examining the effects of these interventions on student performance, as well as exploring the experiences of students from diverse socio-economic backgrounds across various educational settings. By addressing these systemic barriers, the aim is to create a more equitable and supportive learning environment for students in accounting education.*

**Keywords:** *Accounting education, Teaching and learning, Student Performance, South African Perspective.*

## Introduction

The performance of students enrolled in accounting programmes has become a crucial matter for educators and policymakers in the present day competitive global environment. Systemic factors including institutional quality, pedagogical methodologies and socio-economic influences have significant implications for academic outcomes and therefore affect the success rates of accounting students worldwide. Higher education institutions must adapt to modern labour market demands and complex professional settings therefore it is crucial to understand all influences that affect student achievement. The situation is most acute in Africa because educational frameworks there result from multiple historical cultural and socio-political factors which make it difficult for students to pursue accounting degrees.

The problems in South African accounting education become more severe when researchers study how education interacts with institutional barriers that continue to exist in the educational environment. Research has found major educational obstacles including insufficient facilities, unqualified teachers and social-economic inequalities which create obstacles for student success (Mohammad Fadzillah et al., 2020; Akenbor & Al Ibanichuka, 2014). The systemic problems create obvious difficulties that result in high dropout rates and unsatisfactory academic results in accounting programs because these barriers have not received proper examination or resolution (Mtshwelo & Roy, 2024).

This research focuses on South African university settings to explore how various systemic elements affect financial accounting education and student performance in accounting programs. The research investigates how systemic factors affect teaching and learning in South African universities with two main objectives: first to identify these factors and analyze their effects on student performance and retention in accounting disciplines. The research is guided by two fundamental questions which are: (i) What systemic factors are influence the teaching and learning of financial accounting in South African universities? and (ii) How do these factors affect the academic performance and retention of students who enroll in accounting degrees?

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The study uses a dual qualitative research method to discover and interpret the structural obstacles which affect accounting student learning experiences. This research aims to develop strategic recommendations which will improve student results through the resolution of systemic issues that have been identified.

The study will obtain qualitative data through interviews conducted with both students and lecturers in accounting programs at a university of Technology. This research design enables a detailed examination of participants' real-life experiences alongside their viewpoints and insights which results in a deep understanding of South African accounting education complexities (Alshurafat et al., 2021). The research uses qualitative methods to uncover education challenges for students and instructors which enables the development of practical solutions for South African accounting education improvement.

### **Systemic Factors in Accounting Education: Definitions and Models**

The International Accounting Standards Board (IASB) established in 2001 to replace the International Accounting Standards Committee (IASC) has a crucial function in maintaining global financial reporting consistency and integrity. The IASB establishes and issues International Financial Reporting Standards (IFRS) to achieve global adoption of these standards which are needed to produce clear and comparable financial statements. This demonstrates the necessity for strong accounting education frameworks which follow international accounting standards especially in developing nations including South Africa.

The field relies on accounting theories which have advanced from the barter economy practices that used goods instead of currency for transactions. According to Osuala (2005), theory functions as a process of combining empirical data to create a unified explanation of complex ideas. In accounting the word 'theory' includes multiple concepts that range from theoretical frameworks to empirical research used for financial decision making. The range of knowledge in accounting theory enables educators to create curricula that blend theoretical concepts with real-world applications.

The current monetary systems dominate the measurement of all transactions across modern economies. Developing nations experience problems related to exchange rate fluctuations and monetary unit instability which result in reduced effectiveness of their accounting systems. Educational systems need to establish strong resistance against external economic fluctuations because of this instability.

The double-entry accounting system stands as the core of accounting education because it originated in the Mediterranean Renaissance period when the single-entry system proved insufficient. The historical development of double-entry accounting served as a vital step toward creating efficient internal control and accurate income determination and asset protection and business and personal asset differentiation. Through its structured methodology the double-entry system enables complete transaction analysis by tracking asset and liability changes using positive (+) and negative (-) values.

Research into accounting theory evolution together with educational implementation helps expose how organizational variables affect student achievement. The combination of essential accounting knowledge and modern financial environment preparation comes from rigorous study of these theories. Educators who want to improve student academic performance in accounting should implement pedagogical strategies which align with current theoretical and practical standards. Research shows that technological integration into accounting education becomes increasingly vital because digital tools transform student learning experiences according to Alshurafat et al. (2021) and Apostolou et al. (2022). Research shows that effective assessment practices serve as vital elements for promoting both deeper learning and application of accounting concepts (Motsoeneng & Moreeng, 2022). The findings from Joynt (2023) and other research support student motivation understanding which helps develop personalized educational approaches that consider student requirements and learning environment factors.

The investigation of systematic elements in accounting education starting from basic theories through educational strategies shows important areas to improve student achievement results. South African institutions can establish an effective educational framework which matches international standards while fulfilling local market requirements to build student success in the accounting profession.

## Previous Research on Reflective Accounting Education in South Africa

During the past few years, the field of accounting education in South Africa has acknowledged reflective practices as a tool to achieve better learning results. The reflexive-praxis methodology for accounting higher education learning focuses on education's transformative power to change adolescent and adult students in diverse South African contexts. The method endorses teaching methods that engage students deeply while teaching them problem-solving abilities and critical thinking to succeed in modern financial complexity. Historically, the acquisition of accounting skills has been identified with mathematical competency. Students who enroll in accounting programs in South Africa face difficulties because they do not possess solid arithmetic fundamentals particularly when they come from underprivileged backgrounds. The current deficiency prevents these students from developing effective problem-solving skills that then negatively affects their accounting performance. Papageorgiou (2022) reveals that students from different mathematical backgrounds still exhibit different performance levels after mathematics literacy became a mandatory subject for students not taking core mathematics.

The educational process of reflective practice requires teachers to use their practical experience for teaching improvement purposes so they can analyze their educational approaches and results. Kitchen (2002) states that reflective practice means evaluating teaching actions based on their practical values and theories. Teachers who practice reflection transform into student-oriented instructors who adapt their teaching approaches to current students' requirements instead of sticking with outdated teaching methods. The attention to student requirements represents a crucial element since accounting education requires both theoretical foundations and practical execution.

According to research conducted by Loboskey (2000) reflective academic practices create essential preparation for students to perform professionally throughout their educational period. The process develops professional habits that students need to succeed in their future careers within an evolving accounting field (Terblanche & De Clercq, 2021). Educators who fail to practice reflection stay within unexamined assumptions which reduces their classroom effectiveness (Larrive, 2010).

The assessment of teacher effectiveness requires examination of two critical components: instructional patterns together with management strategies. Teachers who succeed in implementing these elements use their expertise in communication and their mastery of subject matter and student engagement to build learning spaces that support critical thinking and problem-solving skills (Makhathini & Akpa-Inyang, 2024). The implementation of student-centered teaching approaches surpasses traditional instructor-led approaches to enhance student engagement and create important competencies for graduates.

Accounting programs in South Africa need to fulfill societal requirements by developing graduates who demonstrate expertise in accounting principles alongside critical analytical thinking and lifelong learning abilities due to the country's socio-economic difficulties. The curriculum demands immediate integration of project-based learning together with entrepreneurial thinking to develop creative and proactive problem-solving abilities in students (Keevy et al., 2025). South African academics possess a distinctive opportunity according to Larrive (2010) to apply their research activities toward solving important societal challenges facing the nation.

The teaching context becomes more comprehensible for teachers through reflection (Loughran, 2002), which enables them to find learning gaps in their students and develop new teaching methods. Through problem-solving approaches students develop their analytical abilities which help them prepare for upcoming difficulties. Research in accounting education across Africa remains in its initial developmental stage. According to Samkin & Schneider (2014) and Venter & de Villiers (2013) and Verhoef & Samkin (2017) South African accounting scholars have historically maintained a disconnect from broader academic discussions and failed to conduct meaningful research. The implementation of reflective practice allows educators to recognize learning gaps in both curriculum content and student readiness so they can direct research efforts toward these specific articulations. Reflective practice within the accounting profession continues to gain recognition as the essential method for managing modern-day field-related challenges and crises.

## Systemic Factors Influencing Accounting Education in South African Kwa-Zulu Natal Institutions

The Kwa-Zulu Natal region of South Africa has experienced a notable increase in student enrollment during recent years because of the free higher education policy introduced by the government. Hunt, Falgjan, and Intrieri (2004) state that increased enrollment reflects a major step forward in expanding higher education access and this growth benefits marginalized communities. The number of black students has dramatically increased since the country transitioned to democracy. The rising student numbers have produced concerning graduation rate decreases in accounting disciplines which now drives the accounting profession to address these difficulties. According to Albrecht and Sack (2000) numerous elements drive this reduction which includes major changes in the business sector together with reduced accounting salary ranges when compared to other industries and students choosing different careers for better financial gain and career satisfaction. Black and female students continue to be underrepresented in commerce programs according to Albaqami (2016).

The preparedness of accounting graduates is a major concern to employers because educational results fail to match professional requirements. The accounting education sector faces a critical problem because it needs to train students for both theoretical knowledge and practical skills needed to succeed in their profession. Educational theorists Biggs (1996), Marton and Booth (1997), and Ramsden (1992) explain that students enter higher education with unique educational histories alongside different goals and outlooks which strongly impact their learning at higher education institutions. This review investigates how systemic factors affect the teaching-learning environment in South African accounting programs focusing on student motivators and expectations and preparedness and admission standards and academic language proficiency as vital factors affecting accounting instruction.

The literature demonstrates that moving from high school to university creates essential conditions which determine students' academic outcomes. Jansen (2018) explains that accounting students encounter major obstacles when they transition to higher education because their secondary school education fails to meet the demands of university-level studies. Inadequate preparation causes students to leave their studies at an alarming rate which creates extra financial burdens on families and the national education system. The academic success of students in higher education depends heavily on their motives and expectations. Kember, Ho and Hong (2010) show that student motivations regarding higher education enrollment directly affect their academic success. Most South African students (80%) believe university qualifications open job market access, so they exhibit intrinsic and extrinsic responses to academic challenges because of this belief.

The analysis of student reasons for selecting accounting as their field of study helps researchers understand their classroom participation. A strong and relevant reason for pursuing accounting as a career leads to higher academic achievement and commitment through proper high school guidance and career counseling.

University students' initial expectations directly impact their assessment of higher education quality. Many students pursue demanding academic content that stimulates their intellect since they want to acquire professional competencies after graduation. Studies from Fisher and Murphy (1995) have shown that students' anticipated educational experiences do not match what they encounter in their actual studies. Students base their educational decisions on their interests together with their career development potential so educational institutions need to adjust their curriculums to match market requirements. Learning strategies that work well play an essential role in determining student achievements in accounting subjects. Practical activities provide students with essential skill development while reinforcing their theoretical education. Experiential learning serves as a fundamental component for mastering accounting competencies as Klasen and Clutterbuck (2002) have demonstrated and technology integration in education has become essential for instructors who aim to fulfill industry requirements for technological abilities (Islam, 2017).

The evaluation of teaching methods requires additional analysis because these methods directly affect student achievement outcomes. The educational environment requires diverse teaching methods which match different student backgrounds and learning preferences to build an inclusive learning space. The implementation of collaborative group work serves two essential purposes: it supports students in understanding their peers while it helps reduce their stress related to accounting topics. The learning experience suffers when classroom disruptions occur so educational institutions need to build safe structured accountable learning environments to ensure student success (source needed).

The strong foundation of high school accounting according to Joubert (2010) stands essential for tertiary education readiness. Students who lack basic foundational knowledge when starting university experience frustration because of their lack of understanding which strengthens their negative beliefs about their accounting capabilities. Research shows students often experience gaps in their academic foundation and understanding that leads to university disengagement and helplessness. The situation demonstrates why universities must establish better connections between school curricula and university requirements for proper student preparation in accounting programs.

Student performance in accounting education throughout South African institutions depends on various socio-economic factors and educational structures which create complex challenges. The success of students depends on understanding structural barriers while matching teaching methods to student needs and closing gaps between high school preparation levels. Strategic initiatives should be established to enhance educational frameworks which will create equal opportunities for all students with special attention to historically disadvantaged backgrounds to succeed in their academic work.

Okafor (2012) noted that for effective teaching and learning outcome, accounting teachers require a wide range of teaching aids and instructional material ranging from public address system, projectors/slides, accounting packages to sophisticated multimedia facilities. Okafor further stated that in addition to the lack of modern teaching aids, the pedagogical approach generally adopted in accounting education delivery is grossly inadequate and unacceptable because it lacks creativity, and does not encourage in-depth analysis and detailed interpretation of problems as it often makes lecturers rely exclusively on the lecture method of delivery which has obviously become the compelling choice because of the intimidating class size in most accounting courses. The findings revealed that inadequate classroom facilities for teaching accounting education influences learning. The result of null hypothesis showed that there was no significant difference between the mean rating of experienced and less experienced lecturers regarding the itemized material resources challenges as hindering the teaching and learning of accounting in tertiary institution.

## Methodology

A reflexive-praxis methodology was employed in this study to examine the systemic factors that influence student performance and retention in accounting education. The qualitative approach focused on both student and lecturer experiences and perspectives to gain a deep understanding of the educational context and the challenges that come with accounting disciplines. Reflexive-praxis methodology is based on critical reflective practice, which highlights the need for continuous reflection and adaptation in the educational process. Larrive (2010) argued that reflective practice helped educators and students to evaluate their actions, beliefs, and the educational context, which enhanced their awareness and decision-making processes.

Participants were asked to reflect on the ways their background, beliefs, and social encounters affected their views of learning and participation in accounting education. This created a state of awareness among students and educators about the wider systemic elements that include socio-economic factors, institutional regulations, and teaching approaches. The instrument for data collection was a structured interview questions designed by the researcher from the reviewed literature. The methodology suited accounting education since this field demands both practical skills and theoretical knowledge; this approach enabled researchers to assess how different elements affected academic performance.

Accounting is learned effectively through doing. Therefore, doing is crucial for accounting students. According to Klasen and Clutterbuck (2002:44), teachers need to always teach students, but the main part of learning comes from actual doing by the students. Therefore, the teacher should allow students to make mistakes, learn from them and subsequently, implement strategies to rectify their mistakes. In this process, students need to avoid memorising rules and regulations and instead develop critical thinking skills because accounting is mostly about the ability to identify problems, search for the desired information and analyse and interpret the data to reach reasonable conclusions. A teacher must assist a student in learning by doing by planning the lesson and providing adequate support for the activity.

### **Data Collection**

The data collection for this study included semi-structured interviews and focus group discussions with two population groups: students of accounting and lecturers of accounting. It was essential to have two perspectives because it helped to reveal inconsistencies and similarities between teachers' expectations and students' realities. The study employed purposive sampling to choose participants with different backgrounds and experiences such as first-year students, senior students, and lecturers with different teaching experience. Semi-structured interviews were carried out with students and lecturers to gather in-depth information about their experiences, difficulties, reasons for studying and teaching, and opinions on the factors influencing students' performance and retention. This type of interview format allowed for the use of open-ended questions that can be easily adapted, which enabled the collection of rich and flexible data. Focus group discussions were also conducted for students to encourage teamwork and enable participants to discuss their experiences with one another. This method provided an opportunity for participants to interact with each other, which resulted in more comprehensive information on both common and different experiences.

### **Data Analysis**

The transcripts from interviews and focus groups were transcribed word for word and then analyzed thematically. This approach to analysis followed a number of key steps: The researcher spent considerable time in the data, repeatedly reading and re-reading transcripts to become familiar with the content. This was followed by the first level of coding was performed to determine recurring themes, patterns, and categories concerning systemic factors affecting student performance in accounting education. The process continued in a cyclical manner, which allowed the researcher to modify and redefine codes as new information was uncovered. After the codes were established, the next step was to determine the themes that captured the nature of the systemic influences on academic performance and retention. The themes that were identified included pedagogical practices, student motivation, institutional support and socio-economic factors. The researcher also practised reflexivity during the analysis, which involved questioning their own assumptions, biases, and positionality in relation to the data. This critical reflective practice was central to the methodology, which ensured that the analysis included not just the data but also a reflective consideration of the researcher's context and how it may have influenced their understanding.

This approach was intended to produce detailed and context-specific findings regarding the role of systemic factors in students' academic achievement and continuation in accounting education. The study adopted a reflexive approach to not only identify challenges that students encounter but also to examine possible ways of improving academic achievement and institutional response in accounting programs.

### **Presentation and Discussion of Findings**

The analysis of qualitative data, collected from ten participants—comprising five students and five lecturers—uncovered multiple systemic elements that significantly influence student achievement in accounting education. To maintain anonymity, the student participants have been assigned code names S1 to S5, while the lecturers are labeled T1 to T5. The research identified four primary themes that impact student performance: pedagogical practices, institutional support, socio-economic factors, and counseling and guidance services. Each of these major themes encompasses a variety of sub-themes that collectively address how these factors contribute to academic outcomes for students engaged in accounting studies. A

comprehensive overview of the themes and their corresponding sub-themes is presented in Table 1, and a detailed discussion of each theme follows in the ensuing paragraphs.

**Table 1. Systemic Factors Influencing Student Performance in Accounting Education: Themes, sub-themes, and operational definitions of the themes**

Themes	Sub-themes	Operational definitions
Pedagogical Practices	<ul style="list-style-type: none"> <li>Teaching Methods</li> <li>Curriculum Relevance</li> <li>Active Learning Strategies</li> </ul>	Methods and practices used by accounting lecture
Institutional Support	<ul style="list-style-type: none"> <li>Academic Resources</li> <li>Counseling and Guidance Services</li> </ul>	Assistance and resources given by the institution to facilitate the success of accounting students and lecturers.
Socio-Economic Factors	<ul style="list-style-type: none"> <li>Financial Barriers</li> <li>Background and Preparation</li> </ul>	Socio-economic conditions/experiences that that impact accounting students' success in the subject
Student Engagement and Motivation	<ul style="list-style-type: none"> <li>Personal Motivation</li> <li>Peer Influence and Collaboration</li> </ul>	Level of interest, enthusiasm, and involvement showed by students

## Theme 1: Pedagogical Practices

### Subtheme 1.1: Teaching Methods

Effectively teaching accounting necessitates a deep understanding of which pedagogical approaches best bolster student learning in this technically rigorous field. The interviews conducted revealed that both students and teachers recognized a variety of teaching styles, each possessing distinct degrees of effectiveness that are mediated by specific accounting concepts, individual student characteristics, and the broader educational context. As articulated by T1, “Different students respond better to different teaching methods. Some thrive in lecture settings, while others need more interactive environments.” This sentiment echoes the findings of Gawe and Vakalisa (2002), who define “teaching methods” as the various ways in which knowledge is imparted by educators. To maximize effectiveness in delivering content, accounting instructors must employ diverse teaching strategies that align with these needs. In this regard, it becomes crucial that teaching and learning materials are integrated into classroom interactions, as the overarching goal of education should be to equip students with the skills to critically analyze concepts, foster intellectual development, and grasp fundamental principles. Teachers highlighted that the choice of teaching methodology, curriculum content, and classroom facilities play a pivotal role in both student engagement and retention in accounting programs. T2 noted, “We see much greater success when we mix traditional lectures with active participation techniques.”

Analysed data indicated that the traditional lecture format remains prevalent in the sphere of financial accounting education within higher education institutions. However, the effectiveness of this method is multifaceted. It does not only serve as an efficient means for disseminating substantial volumes of technical information and laying foundational knowledge; but it also fosters passive learning environments, failing to adequately cultivate critical thinking or application skills. Evidence suggests that this method achieves the best outcomes when supplemented with active learning components rather than being used in isolation (Nawabi, Bilal & Javed, 2021).

It also emerged that Problem-Based Learning in financial accounting education has shown considerable promise, particularly within the South African context. S3 stated, “PBL has changed how I view real-world jobs. It made accounting feel relevant because we tackled real problems.” Indeed, this approach offers numerous advantages. It does not only excel in enhancing practical skills and decision-making capabilities; but it also aids students in linking accounting concepts to practical applications. Successful outcomes are most frequently observed when the problems presented are authentic and gradually escalate in complexity.

Pedagogical practices also manifested themselves in form of case study methods. It emerged that the case study method is particularly beneficial in the domain of financial accounting education, enabling students to connect theoretical learning with real-life scenarios. As T4 noted, “Working through case studies helps students see the practical side of what they learn in lectures, especially in areas like ethics and auditing.” From T4’s perspective, the practice hones critical thinking and judgment in intricate accounting situations; and “is especially effective for teaching ethics and financial analysis.” According to T5, “... It successfully bridges the divide between theoretical knowledge and practical application.”

Participants unanimously acknowledged the transformative impact of technology on accounting education. T5 elaborated, “With the use of software like Pastel, we not only learn to do accounting faster, but we’re also preparing ourselves for the job market.” This finding is in line with Hooshyar’s (2022) observation that Utilization of accounting software and online platforms does not only offer hands-on experience with essential professional tools, but also fosters optimal results that enhance rather than replace teacher interaction.

Participants further revealed that group work was recognized by students and teachers alike as a promising instructional method. S1 expressed, “Working in groups made complex topics easier to tackle together. It encouraged open dialogue and varied perspectives.” That was not only valuable for intricate problem-solving and communication skill development but was also effective in simulations, comprehensive projects, and case analyses, though it requires careful planning to ensure equitable participation.

Given the hands-on nature of financial accounting, experiential learning methods—such as internships and simulations—were consistently highlighted as highly effective. S4 stated, “Internships allowed me to apply what I learned in class to real-world situations.” Indeed as noted by Kong (2021) experiential learning develops practical skills and professional acumen. It is against this realization that Kong (2021) further note that this approach has been consistently classified as one of the most effective methods by both students and employers alike (Kong, 2021).

Lecturer participants indicated that the student-centered teaching approach was particularly responsive to diverse student needs. In a response that epitomized the views of all lecturer participants, T3 articulated, “Adapting to what students find challenging allows us to tailor our teaching to be more effective.” The participants indicated that this approach was especially beneficial for catering to diverse learning populations; and included the use of flipped classrooms, self-paced learning, and personalized instruction. However, in line with Kerimbayev et al (2023), participants indicated that the approach demands a higher degree of flexibility and resource investment from instructors.

These findings confirm that the optimal approach to accounting education involves a thoughtful integration of multiple teaching styles, tailored accordingly to meet specific learning objectives, the complexity of the subject matter, and the unique characteristics of the student body. As S5 succinctly summarized, “A combination of methods is key—there is no one-size-fits-all in teaching accounting.”

### **Subtheme 1.2: Curriculum Relevance**

The alignment between higher education financial accounting curricula in South Africa and industry requirements necessitates urgent and thorough scrutiny. Participants from both the educational and student cohorts expressed significant concerns over the current curriculum's ability to meet the rapidly evolving standards of the accounting profession. Teacher T3 aptly summarized this sentiment, stating, “The curriculum we have often falls short of industry needs. Students leave our institutions underprepared, with

a notable gap in the practical skills demanded by employers." This disconnect has necessitated that many students engage in extensive work readiness programs, including internships or work-integrated learning, to bridge these deficiencies. Expounding on this issue, Student S2 remarked, "Many of us feel that what we learn in class doesn't match what we find in the workplace. It's frustrating because we are expected to hit the ground running, but we sometimes lack the essential real-world knowledge." The disconnect between academic preparation and industry expectations aligns with the observations made by Bartunek and Ren (2022:505) that a relevant curriculum is imperative not only for student engagement but also for their overall preparedness for the workforce. Furthermore, the critical nature of educational practices was accentuated by Jansen (2011) when he wrote, "when a student can pass a course based simply on the notes handed out by the teacher, they have been shortchanged in teaching." This perspective underscores the necessity for pedagogical approaches that extend beyond rote memorization, aiming instead to nurture critical thinking and practical application.

### **Subtheme 1.3: Active Learning Strategies**

Active learning methods in higher education accounting courses pose various challenges, primarily due to the technical nature of the subject matter. However, participants highlighted the value of innovative strategies that promote a deeper comprehension of accounting principles. Teacher T1 stressed, "Incorporating collaborative problem-solving activities allows students to engage with the material actively. It's not enough to have them memorize rules; they need to understand the 'why' and 'how' behind those rules." Student S4 echoed this sentiment, stating, "Group case studies and peer instructions make the learning process engaging and applicable. We don't just learn about accounting; we learn how to think like accountants." Techniques such as experimental learning, where students analyze real companies or participate in simulated business environments, emerged as potent tools for fostering practical knowledge. Additionally, accounting technology-enhanced activities, including the use of accounting software and online quizzes, were highlighted as beneficial by Teacher T4, who noted, "These technological interventions help bridge the gap between traditional teaching and the modern accounting landscape." The impact of such strategies aligns with findings from Li et al. (2023), which explore the effectiveness of active learning in enhancing student engagement and understanding.

Lastly, Larrive (2010) argues that effective teaching begins with a thoughtful plan and clearly defined objectives, further reinforcing the idea that teachers equipped with both content knowledge and pedagogical skills are crucial to achieving learning outcomes. He states, "A teacher who is not a specialist in their area cannot accomplish the task of preparing students as effectively." This notion resonates with the participants' feedback, indicating that the relevance and effectiveness of the curriculum hinge on the educators' expertise and commitment to adapting teaching methods to align with both academic standards and industry realities.

It can therefore be argued that the views of the participants converge on the need for reform in accounting education curricula to ensure relevance, practicality, and the effective integration of active learning strategies. It is evident that transformative approaches are essential for cultivating a more competent and industry-ready graduate.

## **Theme 2: Institutional Support**

### **Subtheme 2.1: Academic Resources**

The accessibility of academic resources is critical in shaping the educational experience of accounting students in South Africa. Participants highlighted numerous challenges that limit their access to essential materials. Student S2 conveyed frustrations over resource inadequacies, stating, "Our library lacks specialized accounting texts, and it's hard to find updated journals. This makes understanding complex topics more difficult." Such sentiments reflect systemic shortcomings affecting student learning. A consistent theme emerged around the lack of specialized financial and management accounting textbooks in university libraries, insufficient access to current accounting journals, and the absence of dedicated accounting research sections. This aligns with findings from Johnson et al. (2022), who underscored the

pivotal role of adequate academic resources in enhancing student learning and performance. Moreover, S3 remarked, “We need online resources—like e-journals and interactive simulations—that mimic real-world scenarios. Without these, how can we truly prepare for our future careers?” This request for comprehensive educational tools illustrates the evolving needs of accounting students as they seek real-world applicability in their learning experiences. What this finding implies is the need for South African institutions to adapt their strategies continuously in order to provide technologically advanced, financially inclusive, and comprehensive educational support is paramount. As the landscape of educational resources evolves, institutions must strive to meet the growing demands for quality support similar to that offered in other countries.

### **Subtheme 2.2: Counseling and Guidance Services**

The importance of academic counseling, career services, and mentorship programmes became evident as crucial support mechanisms for accounting students. T4 noted, “Counselors help us when we feel lost in our academic journey, ensuring we stay on track and make informed choices.” This perspective highlights the vital role academic counselors play in student success, from facilitating informed decision-making to monitoring academic progress. Career services were recognized as essential in bridging the gap between academic learning and professional employment. S5 mentioned, “Finding internships is challenging; organizations are often unwilling to help students get practical experience.” This points to a systemic issue where students struggle to gain exposure to the field due to limited institutional support in securing real-world opportunities. Mentorship was also identified as a significant factor in students’ academic and professional development. T2 shared, “Having a mentor who has walked this path provides insights that academic programs alone cannot offer. It’s about real-world guidance.” These individualized mentorship relationships help students navigate their career options, thereby enhancing both academic persistence and professional readiness.

From this finding, it can be argued that comprehensive academic counseling, career services, and mentorship programs serve as foundational components within the educational ecosystem. They not only guide students through their academic paths but also equip them with essential resources for career planning, ultimately contributing to a more holistic educational experience, as supported by research by Savitz-Romer et al. (2021) and Simbolon & Purba (2022), which emphasize the significant impact of structured support services on student well-being and performance.

## **Theme 3: Socio-Economic Factors**

The analysis revealed that socio-economic factors play a pivotal role in shaping student performance in accounting education. These factors manifest in two significant subthemes: Financial Barriers and Background and Preparation.

### **Subtheme 3.1: Financial Barriers**

Financial constraints emerged as a major obstacle influencing students' ability to excel in their accounting studies. Students articulated their challenges with tuition and additional educational expenses. In the words of S3, "With the rising tuition fees, I had to decide whether to study full-time or look for work. It's not just the fees; it's everything else—housing, food, and transportation all compete for my limited resources". Such financial constraints do not merely hinder access to education; they also detract from the quality of the learning experience. As noted by S5, “I often find myself studying late at night because I can’t focus on an empty stomach. It is very hard to retain information when you’re worried about basic necessities.” The cumulative disadvantage this creates affects various aspects of academic performance. Indeed, as highlighted by Sidiropoulos (2008), foundational skills such as arithmetic have historically proven to be lacking among South African students, thereby exacerbating the impact of financial stressors. Students who cannot afford required study materials or tutoring are at a distinct disadvantage. For instance, T4 remarked, “Class attendance is crucial, but if a student struggles to afford the textbooks or other materials, they may avoid classes altogether, which can ultimately hinder their understanding of complex accounting concepts.”

### **Subtheme 3.2: Background and Preparation**

The socio-economic backgrounds of students significantly influence their preparedness and readiness for higher accounting education. Many respondents echoed the sentiment that financial resources dictate access to quality learning materials and educational experiences. S1 articulated, "I come from a low-income family, and we didn't have advanced math courses available in high school. I felt overwhelmed in my accounting class because I wasn't prepared for it." Such disparities highlight the critical role that prior educational experiences and family backgrounds play in shaping expectations and aspirations.

The differences in the curriculum across various schools, particularly between public and private institutions, were also a point of concern. T3 explained, "Students from schools with a more robust focus on accounting and mathematics naturally have an advantage. The gaps in preparation create significant barriers that some students never overcome." Moreover, the need for technological competence in accounting has been increasingly echoed in the literature. As highlighted by Islam (2017:01), students today are expected to be technologically savvy. One student (S4) noted, "Having access to computers and accounting software made a world of difference in my understanding, but many of my peers didn't have that advantage, and it shows in their performance."

Given these factors, it is imperative for accounting programmes to address the substantial readiness gaps identified through the interviews. The suggestion for bridge programmes and mentoring initiatives echoed in the participant responses aligns with the literature indicating that proactive measures are essential to support students who face socio-economic barriers (Tsay et al., 2023; Hendriks & Dunn, 2021).

It is therefore evident from these findings that socio-economic factors, particularly financial barriers and the background and preparation of students, critically influence performance in accounting education. Addressing these systemic issues through targeted interventions can facilitate a more equitable educational landscape for all students entering the accounting profession.

## **Theme 4: Student Engagement and Motivation**

### **Subtheme 4.1: Personal Motivation**

The motivations leading students to follow accounting as a field of study at higher learning institutions in South Africa are deeply rooted in both intrinsic and extrinsic factors. These motivators do not only influence their educational choices but also mould their future career paths. Internal motivations are often a result of a genuine interest in the subject and self-efficacy, while external motivations are closely connected to career prospects and financial incentives. One participant, S2, showed this complex relationship, revealing, "I've always been interested in how money works. But surely, knowing that I can get a stable job and financial security surely played a big role in my choice to study accounting." This view is inline with the findings of Wheaton (2021), who asserted that personal interest combined with pragmatic career considerations stimulates student engagement in accounting education.

Furthermore, S5 revealed how the unpredictability of the job market inspired her decision: "With the economy constantly changing, I wanted a degree that would enable me to adapt and remain relevant. Accounting has that for me." This is in line with the finding by Fung and Su (2021) that the adaptability needed in today's workforce fosters internal motivations to engage with such a complex discipline. The binary nature of motivation—intrinsic interest and extrinsic rewards—indicates the need for educational institutions to acknowledge and cultivate both types. Nsor-Ambala (2022) asserts that a comprehension of these motivational factors enables institutions to craft curricula that is in line with students' desires and professional realities, guaranteeing a well-rounded approach to education.

The changing landscape of accounting education also requires that students develop critical thinking and communication skills together with their technical expertise to survive in a progressively complex business environment. One lecturer, T3, concluded, "We are in changing times for accounting education. It's about equipping students not just for their first job, but for a lifelong career. They need to be adaptable." This

emphasises the necessity of connecting the curriculum with industry changes to enhance both internal motivation and high employability.

#### **Subtheme 4.2: Peer Influence and Collaboration**

Peer influence and collaborative learning play an important role in shaping student engagement and performance in accounting education. As the landscape of education increasingly leans towards team-based models, the importance of peer relationships cannot be overstated. S1 expressed how collaboration improved her understanding of difficult concepts: "Studying with my peers really helps clarify things. I don't feel alone with these complex topics anymore." The sentiment is echoed by the research of Ainsworth (2021), which indicates how team-based learning enhances a sense of accountability and satisfaction.

Engagement is subsequently improved by this accountability and fulfilment. Furthermore, group study dynamics have a significant impact on academic achievement. "Our study group truly enhances the classes," S4 said. We work through case studies together, which improves our understanding of the subject. Additionally, the dynamics of group study play a vital role in academic performance. S4 remarked, "Our study group really complements the classes. We tackle case studies together and that helps us grasp the material better." Research by Nsor-Ambala (2022) observed similar findings, indicating the vital impact of collaborative approaches on assessment outcomes in accounting courses.

The efficacy of technology in enabling peer learning was aptly captured by T1, who indicated, "The online platforms makes it possible for our students to collaborate and share insights outside the classroom, enriching their learning experience." This supports the findings of Al-Nimer and Alsheikh (2022), who claim that e-learning is an effective means of increasing student involvement and developing essential professional skills in the field of accounting.

The themes of student motivation and engagement indicate the importance of accounting education being sensitive to both internal and external factors that impact students' choices. Higher education institutions can better prepare students for the dynamic and changing professional environment by understanding these motivations and fostering peer collaboration, which will ultimately help students succeed academically and in their future careers.

#### **Conclusion**

This study illuminated several systemic elements that substantially impact student achievement in accounting education. Through the qualitative analysis of data gathered from five students (S1 to S5) and five lecturers (T1 to T5), we identified four primary themes: pedagogical practices, institutional support, socio-economic factors, and counseling and guidance services. Each theme revealed critical insights into the multifaceted challenges students face in their pursuit of academic success. The findings underscore the necessity for institutions to adopt more effective pedagogical strategies that cater to diverse learning styles and needs. Additionally, enhancing institutional support mechanisms—such as academic advising, financial assistance, and mental health services—could significantly alleviate the barriers stemming from socio-economic disparities. Furthermore, given the crucial role of counseling and guidance services in helping students navigate their academic journeys, investing in these areas is essential for fostering a supportive educational environment. Based on these insights, we recommend that educational institutions conduct regular assessments of their pedagogical approaches and support systems. Implementing training programmes for faculty on inclusive teaching methodologies and providing resources that directly address the socio-economic challenges faced by students can further promote equity in academic achievement. For future research, we suggest exploring longitudinal studies that track the impact of implemented changes on student performance over time. Additionally, investigating the experiences of students from varying socio-economic backgrounds across different educational settings could yield further understanding of the barriers they encounter. Expanding this research to include the perspectives of additional stakeholders, such as administrative staff and policymakers, would also provide a more holistic view of the systemic challenges in accounting education and contribute to the development of effective strategies for

improvement. Overall, addressing these systemic barriers is imperative for enhancing student performance in accounting education and ensuring that all learners have the opportunity to succeed.

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