

From Bean Counting to Teaching: Pathways to Accounting Academia in South Africa

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ABSTRACT

The pathways to accounting academia in South Africa (SA) is not prescribed to secure tenure at a higher education institution. Accounting academia in SA is influenced by the accounting professional bodies that have a desire to produce highly trained accountants as opposed to research driven accounting academics. SA higher education institutions employ chartered accountants and accountants holding masters' and doctoral degrees as lecturers in their academic accounting departments. The focus of this paper is to establish how accounting academics pursue their pathways to accounting academic careers. The method used to collect data were purposive sampling. Accounting academics were selected to be interviewed on their academic careers. The observations revealed that accountants are taking varying paths into academia where they pursue their career paths either on a full-time basis, part time basis or on a combination of both full time and part time bases depending on their personal circumstances. The findings indicate there is a low output of doctoral candidates among accounting academics. It is recommended that support is provided to accountants that want to pursue a career in academia.

Keywords: Accounting Academic; Teaching Experience; Teaching Qualification; Work Experience

INTRODUCTION

The pathways to accounting academia in South Africa (SA) is not prescribed in any way to becoming a lecturer in a higher education institution. Accounting academia in SA is influenced by the accounting professional bodies that have a desire to produce highly trained accountants as opposed to research driven accounting academics. The SA higher education institutions employ chartered accountants and accountants holding either masters' or doctoral degrees as lecturers in their departments of accounting.

From an international perspective, there is no uniform pathway to becoming an accounting academic. Each country has its own criteria for employing accounting academics into their respective accounting departments in higher education institutions. In South African universities (accounting departments), staff are promoted to senior lecturer level with only the chartered accounting (CA) qualification whereas, internationally, a doctoral qualification is required for a senior appointment (Verhoef and Samkin, 2017).

The decision to become an academic is either primary or secondary depending on one's aspirations and desired career goals which can change while completing tertiary education. The

decision to embark on an academic career is primary when the individual is intentionally pursuing academia as a career. The prospective lecturer will purposively complete the higher degrees that are required to secure tenure at a university and, most likely, pursue a teaching qualification to improve pedagogical skills and heighten the opportunities of employment in the education sector. The decision to become an academic is secondary when a candidate, who is qualified and a specialist in his/her field, chooses to change his/her career from practice/industry to academia. The decision to become an academic is a second career choice and requires the prospective lecturer to adapt to the new career path.

The pathways to accounting academia will reveal that accounting academics pursue their career paths either on a full-time basis, part time basis or on a combination of both full time and part time bases depending on their personal circumstances. The chosen path has an implication on the time taken to eventually complete all qualifications up to the doctoral degree.

South Africa has a low doctoral output in accounting, and the situation has been exacerbated by a brain drain caused by the retirement of ageing doctoral staff and the emigration of doctoral candidates to greener pastures. Herman (2017, p.1443) confirms that 'from 1898 until 2010, South African universities produced about 30 000 doctorates'. This low doctoral output is attributed to the political instability and the economic recession prior to democracy in 1994. Post-apartheid South Africa presented its own challenges with regards to low doctoral output. There was insufficient funding allocated to doctoral programmes, a lack of suitably qualified supervisors, a limited number of students available, and an inefficient higher education system (Herman, 2017).

The South African government plans to substantially increase the number of doctoral graduates by 2030 to be responsive to the knowledge economy. The National Planning Commission (2012, p. 319) stipulates that South Africa proposes to 'produce more than 100 doctoral graduates per million per year by 2030. South Africa currently produces 28 doctoral graduates per million per year, which is very low by international standards'. To achieve this target, South Africa needs to produce more than 5 000 doctoral graduates per year against a figure of 1 420 in 2010.

Various government grants and subsidies have been initiated to assist doctoral candidates in completing their studies timeously to achieve this mammoth target. However, the traditional form of doctoral education has also been disrupted to assist in fast tracking doctoral degrees. The conventional, traditional form of the doctoral degree was characterized by a doctoral student being supervised by an expert in the field. Samuel (2016, p. 406) states that 'four main types of doctorates were identified as possible curriculum forms: (traditional) PhD study; the PhD by publication; an integrated PhD, and the increasingly wide number of professional and practice-based (practitioner) doctorates'.

The additional ways of pursuing a doctoral degree will attract more students into doctoral studies as there are now more options available to the student population, compared to the previous conventional method. The traditional way of supervision (expert to student) will also need to be overhauled to accommodate the new generation of doctoral students. Skakni (2018) reiterates that while the 'master-apprentice' model of supervision can be a positive experience, it has challenges in supervision relationships that are documented. Duke and Denicolo (2017, p. 4) state that 'supervising doctoral researchers may be one of the most challenging activities one can undertake, but also one of the most rewarding. High quality doctoral supervision is central not only to doctoral success, but also to the student experience'.

The relationship between the supervisor and the student determines the quality and output of the doctoral study. Samuel (2016) articulates that multiple supervisors may supervise a student in a chosen focus area. Alternatively, a group of students may have a single supervisor. These new doctoral typologies may well usher in new models for supervision. The additional ways of pursuing doctoral programmes will, indeed, increase the doctoral output and assist in achieving the target of the National Development Plan 2030 set by the government.

The paper contributes to the literature by outlining the pathways of becoming an accounting academic. The full-time study approach with the primary intention of qualifying as an accounting academic, results in accounting academics obtaining vertical qualifications and securing tenure at a higher education institution at a younger age. The part-time study approach where accounting academia is secondary career choice leads to accounting academics qualifying mid- to late career. The part-time study option results in an academic having additional work experience.

The research question of this paper enquired whether an individual pursuing an accounting qualification has the intention of becoming a practitioner or an academic. This is important because once the individual has qualified with accounting degrees, he/she has the option to either practice in commerce and industry or join academia as an Accounting academic.

Therefore, the focus of this paper is to establish how accounting academics pursue their pathways to accounting academic careers. The paper is designed according to the following structure. The second part of the paper discusses the literature review in terms of the background and context of the pathways of Accounting academia. Thereafter, the third part of the paper describes the methods and approach used to collect the data. Part four of the paper illustrates the findings of the study via a timeline that was designed by the author of the paper. Finally, part five describes the conclusion and recommendations that results from the investigation.

LITERATURE REVIEW PATHWAYS IN ACADEMIA

It is evident that South African universities have challenges as regards the shortage of qualified academic staff. The Staffing South Africa's Universities Framework (SSAUF) is a national response towards addressing these challenges. The SSAUF's intention is to recruit, support and retain black academic staff at all levels in this sector. SSAUF has identified the need to create awareness of academic work as a career and recognizes the need to develop and induct academics in the system. SSAUF intends to support academics to obtain doctoral degrees; develop teaching skills; and develop research abilities.

The Department of Higher Education and Training (DHET) acknowledges that the pathway leading to an academic career is long and complex. An academic pathway includes the following stages: undergraduate degree, Honours degree, Master's degree, Doctoral degree, and post-doctoral qualification. Aspiring academics are often navigating their pathway on their own with little or no support along this journey. Thus, most academics are working well into their careers before achieving doctoral degrees. The SSAUF has recognized that academics require support along their respective pathways to achieve higher degrees and fully develop themselves as academics. Thus, the SSAUF consists of the following programmes to support academics along their development pathway:

1. Nurturing Emerging Scholars Programme (NESP)
2. New Generation of Academic Programme (n GAP)
3. Existing Academics Capacity Enhancement Programme (EACEP)

4. Supplementary Staff Employment Programme (SSEP)
5. Staffing South Africa's Universities Development Programme (SSAUDP)

(Department of Higher Education and Training, n.d)

The above programmes focus on teaching and research development with the aim of producing competent teachers and researchers. The accounting academics that come from the commerce work environment bring a wealth of knowledge and experience from their past careers, however, they lack pedagogical training and teaching skills.

The training received during the tenure as an articled clerk is extensive, and this knowledge brings invaluable examples of work experience into the curriculum when the accountant starts lecturing in the university. The qualification of CA (SA) (Chartered Accountant South Africa) or M (ACC) (Master of Accounting) is held in high esteem by students and colleagues in the profession, and as a result, the new accounting lecturer enjoys the respect of learned academics and aspiring students. According to a study carried out by Mounce *et al.* (2004), academics possessing practical experience are perceived to be of superior quality than their peers.

Professional associations such as the South African Institute of Chartered Accountants (SAICA) have been influencing the syllabi, teaching methods and assessments of the SAICA accredited universities. According to Van der Merwe *et al.* (2014, p. 279), this practice causes a disparity between academic and professional epistemologies. The chartered accountant (CA) qualification is designed to achieve 'technical complexity, contextualisation and professional skills but limited conceptual thinking'. The accounting qualification has no significant research work. Thus, qualified accountants in SA lack research capacity resulting in low research outputs and few accounting doctoral qualifications.

Venter and De Villiers (2013) posit that SAICA has colonized the curriculum of 13 SAICA accredited universities in SA (accounting departments). SAICA prescribes technical teaching leaving no room for research and critical thinking. SAICA provides additional financial rewards to CAs lecturing in the CA programmes regardless of their research outputs. This reward is known as a subvention that comes from SAICA's education fund to attract and retain lecturers at universities. The education fund receives levies from accounting firms, mainly the "big four" accounting firms (Deloitte & Touche, PricewaterhouseCoopers, Ernst & Young and KPMG) (Venter and De Villiers, 2013). This is a convenient relationship for the profession to use the accredited universities to specialise in technical teaching to produce graduates that will serve traineeship in the accounting firms that subsidise the lecturers' salaries with the subventions. The above arrangement is entrenched in the name of technical expertise and at the expense of the university culture of research.

Verhoef and Samkin (2017) indicate that there is no transparency with regards to the distribution of subvention payments. The head of department or dean of the faculty makes the payment to the academic staff member lecturing on the SAICA accredited programme irrespective of the staff member's research outputs. The method of allocation may not be disclosed to the staff members concerned. Thus, this kind of financial reward encourages technical teaching to pass SAICA's qualifying examination and provides no incentive to inculcate an ethos to undertake research. SA accounting academics, due to financial reward, favour their CA qualification over their PhD qualifications. Furthermore, SA universities (accounting departments) promote staff to senior lecturer level with only the CA qualification whereas, internationally, a doctoral qualification is required for a senior appointment (Verhoef and Samkin, 2017). The distribution of the subvention to accounting lecturers is discretionary on the part of the head of department or dean and may be perceived as being unfair labour

practice as some staff members are now receiving more reward than others for similar work output.

Venter and De Villiers (2013) discuss professional identity, social identity and organizational identity. Professional identification is realised early in one's development and career path as an individual chooses a profession (for example, accounting, law or engineering) and aligns oneself to that profession. Upon completion of a primary qualification, the tendency is to gain membership with the professional body in the profession as this validates your qualification and adds credibility to your status. In the accounting profession, SAICA is the leading professional body for chartered accountants to gain membership as this validates their status as a Chartered Accountant, a very prestigious qualification indeed. The social identity is now born, and in South Africa, the CA (SA) is well received as an accountant of high standing and technical competence. Professional accountants or CAs who, later, join academia as lecturers attain organizational identity. The professional identity precedes the organizational identity; hence for many academics, there is a stronger association with the profession than with the university/organization. Many accounting academics allude to their professional and university affiliations, stating that their professional affiliation is of greater value and importance. Thus, implying that their CA is more valuable than their PhD (Venter and De Villiers, 2013).

The journey towards a CA (SA) professional qualification includes three major steps:

1. obtaining the necessary university qualifications,
2. completing a minimum of a three-year learnership programme, and
3. completion of two final professional examinations administered by SAICA

According to Van der Schyf (2008, p. 3),

The university authorities are also applying increasing pressure on Departments of Accounting to engage actively in research and to form part of the research community participating in the search for truthful knowledge that is an essential part of the nature of a university. This is a vital step away from the traditional academic culture of Departments of Accounting.

In SA, the research outputs of accounting academics are generally low as research is not a component while qualifying as a CA. Accounting academics holding CA qualifications encounter difficulties with pursuing research driven master's and doctoral studies and generally take more time to complete vertical qualifications. De Jager *et al.* (2018) argue that junior accounting academics may emulate senior accounting academics without doctorates and feel that the doctorate qualification is not relevant unless the university pressurizes the academic staff to obtain higher degrees.

RESEARCH METHODS

The author targeted the accounting academic staff of three universities (A, B and C) as a purposive sample to conduct their investigation into the pathways to accounting academia in South Africa. Permission was obtained from these universities to conduct the data collection via gatekeeper letters. Prior to the interviews, the interviewees signed consent forms and a letter of information was explained outlining the purpose of the study. All participants and institutions were anonymized to protect their identities.

In the latter part of the 2018 academic year (July to November), semi-structured interviews with

the accounting academic staff were conducted and audio recorded to elicit their views on pathways to accounting academia. The accounting academics from three universities were selected to be interviewed on their academic careers. The interviews at University A were conducted by the author and there were no limitations in accessing academic staff. This allowed for detailed individual interviews to be conducted.

The respondents for the focus groups were purposively selected, being academics from accounting departments with chartered accounting qualifications, vertical qualifications, and teaching qualifications. At universities B and C, access to academic staff was limited due to their workload commitment, research, and general unavailability. Participation was voluntary and ethical clearance was obtained from all three universities before the data collection commenced. Participants were given a copy of the ethical clearance letter and signed a consent form to participate in the data collection process. The author conducted the focus group interviews at University B and University C. In considering the probing research questions, the facilitators had to ensure that the research question of the study was being addressed. At the commencement of the focus group interviews, the facilitators briefed the respondents on the rationale and significance of the study.

Participants included males and females aged between 25 and 66 years from University A, University B, and University C. The participants at University A are anonymized and labelled as interviewees A to M. The participants in the focus group interviews from University B were anonymized as respondents R1 to R4, and those from University C were anonymized as R1 to R3. Their careers in higher education span from 1 year to 39 years. The accounting lecturers in University A were selected to be interviewed, and their views were audio recorded and transcribed. Focus group interviews were conducted with the Accounting Departments at University B and University C which were also audio recorded and transcribed. Purposive sampling was appropriate in this investigation at Universities A, B and C. However, according to Brooks and Normore (2015), the lessons learnt at the interviews may apply elsewhere in other universities or similar institutions/accounting departments which concept has been coined as transferability. Transferability establishes rigour in qualitative studies of educational research. However, if the findings are not transferable, they could be indicative. Lee (2006) states that the most common methods of data collection within qualitative research are interviews, questionnaires, and observation. Hannabus (1996) concurs with this view.

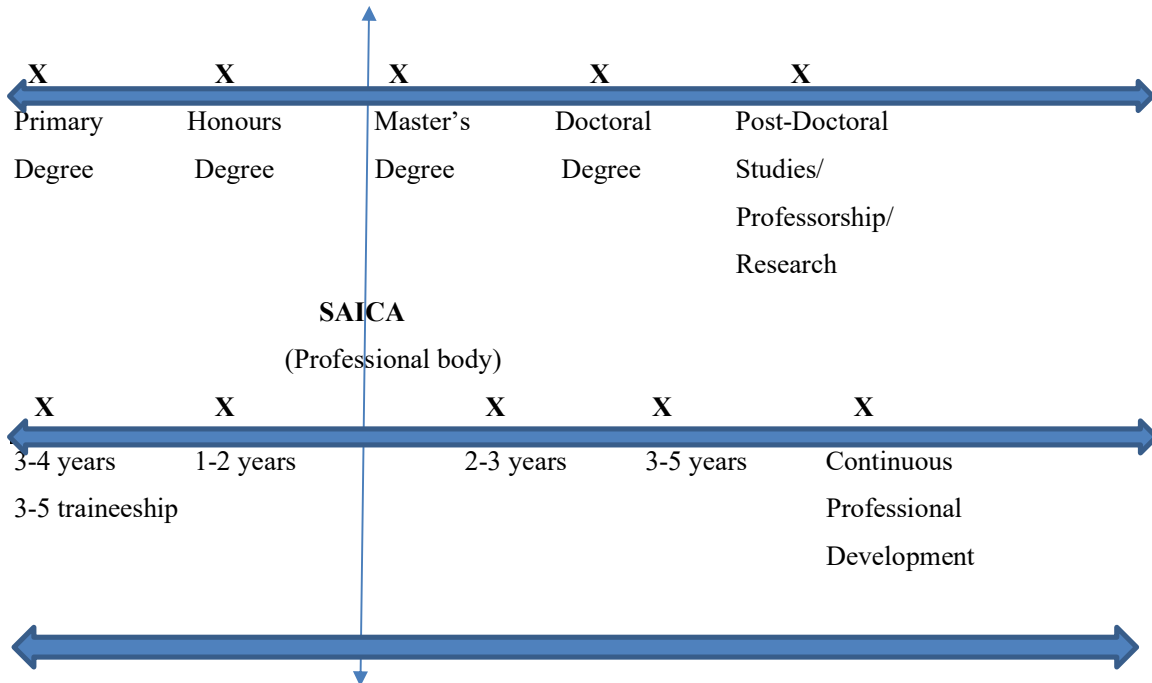
Interviews were transcribed verbatim, and analyses were conducted to determine the pathways taken by academics to achieve their goal of becoming an Accounting academic. Initially, transcripts were read to identify similarities and differences and read again to identify themes that emerged. This iterative process was conducted until the analyses of the data were saturated, and no further new information was detectable. The transcripts were used to highlight the various stages in the academics' career paths and the time taken to get to that point. This data was analysed and summarized for understanding the pathways to Accounting academia.

The following probing questions were, inter alia, included in the interview questionnaire:

1. How many years of work experience do you have?
2. How many years of teaching/lecturing experience do you have?
3. Do you hold a teaching qualification? If yes, explain if this qualification has changed your lecturing capabilities?
4. What are your qualifications? Did you study full/part time?
5. Are you currently pursuing any qualification?

FINDINGS

In considering the accounting academic staff that were interviewed and data collected for the analysis, the following diagram was developed to illustrate the accounting pathway to academia.



- Teaching qualification can be obtained at any time along the continuum – 2 years (enhances pedagogic skills)
- Work experience can run parallel with full / part time studies
- Teaching experience commences after completion of the post- graduate qualification

Figure 1. Timeline for pathways to Accounting academia

Source: Ramsarghey (2020:136)

Potential Accounting academics will opt for the generic accounting pathway to academia as shown in the diagram above. A primary undergraduate degree will be obtained, followed by a post-graduate honours degree. The process of obtaining a degree could take, on average, between three and four years. The honours degree could take between one to two years to complete. Thereafter, the master's degree follows which, on average, could take a candidate two to three years to complete. The next step is to pursue the doctoral degree which, on average, takes an academic three to five years to complete. The final stage of the accounting academic pathway is the post-doctoral studies which is ongoing as it includes, inter alia, research related activities and continuous professional development.

Professional registration with the accounting professional bodies normally occurs after the honours degree has been completed. In the diagram above, the South African Institute of Chartered Accountants (SAICA) is placed between the honours and master's degrees, on the timeline, as this is when most chartered accountant academics register with this professional body. The teaching qualification can be attained at any point along the timeline continuum. The

duration of this qualification is two years, and it improves the pedagogical skills of the academic. Work experience can run parallel with full or part-time studies depending on the personal choices made by the prospective academic. The traineeship of three to five years is compulsory training to qualify as a chartered accountant. The teaching experience commences after the post-graduate qualification as most universities require academics to hold a master's degree in order to secure tenure as a lecturer. However, some universities do employ junior lecturers and tutors if they hold an Honours degree.

The pathways to Accounting academia were analysed in terms of the choices and decisions made by accounting academics that were interviewed at three universities. At University A, individual interviews were conducted, and the interviewees were anonymized as A to M. At Universities B and C, focus group interviews were conducted and the interviewees were labelled as respondents 1 to 4 (R1 to R4), to maintain anonymity.

The following table summarizes the pathways followed by the academics in terms of qualification achieved, work experience gained, and teaching experience gained.

Table 1 – Summary of respondents' qualifications and experience

Respondent	Degree	Honours Degree	Master's Degree	Doctoral Degree Current	Teaching Degree	Work Experience	Teaching Experience
A	P/T		P/T	X	P/T	18	25
B	F/T	F/T	X			3	6
C	F/T	F/T				5	2
D	F/T	P/T	F/T		P/T	6	32
E	F/T	F/T				7	4
F	P/T	P/T	P/T	X	P/T	6	14
G	F/T	P/T	P/T		F/T	1	7
H	F/T	F/T				12	3
I	F/T	P/T	P/T			8	10
J	F/T	F/T			P/T	-	3
K	F/T	P/T	P/T			3	21
L	F/T	P/T	P/T			2	14
M	F/T	P/T	P/T	X	P/T	3	15
FG R1	F/T	F/T	P/T			5	9
FG R4	F/T	F/T	P/T			-	25

A to M = Interviewees; FG R1/4 = Focus Group Respondent 1/4; F/T = Full Time; P/T = Part Time; X = Current studies

The above table is interpreted according to the following discussion. The main criteria to successfully attain a career in academia is to complete higher degrees. Higher education institutions stipulate that to secure tenure as a lecturer; the applicant must be in possession of a

master's or doctoral degree. These qualifications can be pursued on a full-time basis, part time basis, or a combination of both full time and part time bases. The candidates who were interviewed came from varying backgrounds and circumstances, and because of these circumstances, their pathways to accounting academia were completely different and personalized. Interviewees C, E, H, and Respondent R4 from the focus group, all studied on a full-time basis. Interviewees A and F studied all their qualifications on a part time basis only. The remaining candidates completed their qualifications with a combination of both full time and part time bases due to the necessity to commence employment.

Work experience is a vital aspect of securing tenure as an academic. It is looked upon favourably in interviews when prospective academics are being considered for positions in academia. The work experience is gained by being employed either in the public or private sector of the economy. The public sector refers to government related employment opportunities whereas the private sector refers to being employed in industry. The candidates who were interviewed had a vast amount of work experience in both government and industry. The candidates who completed the chartered accountant qualification also served the compulsory traineeship with accounting firms, and this is considered part of the work experience. The work experience among the interviewed candidates ranged from 0 to 18 years before joining academia.

Teaching experience is a critical aspect of an academic career. Teaching experience aligns itself to pedagogical skills that enhance the lecturer's ability to execute his/her duties with competence and confidence, thereby creating a positive effect on the student experience and performance. The candidates who were interviewed had a range of teaching experience up to 39 years in academia. The University B focus group interviews revealed that the four respondents had minimal work experience but had a vast amount of teaching experience in academia. The combined teaching experience of the four respondents amounted to 112 years of teaching in academia (39, 26, 22, and 25 years for respondents R1, R2, R3, and R4 respectively). It stands to reason that the senior staff/older staff in academia will have more teaching experience than the newly appointed academic staff. However, if academic staff are in a university environment for a long period of time, there must be an underlying passion for the teaching profession.

The teaching qualification is not compulsory to secure tenure as an academic in South African universities, but it is highly recommended. The teaching qualification sharpens the candidate's pedagogical skills as the programme includes, inter alia, teaching and learning, curriculum development, assessment, and evaluation. The teaching qualification can be pursued at any point in an academic's career either on a full time or part time basis. From the candidates who were interviewed, interviewees D, F, G, J and M from University A had already obtained their teaching qualifications. The remaining candidates valued the teaching qualification and considered pursuing it at some time in the near future. From the focus group interview at University B, respondents R1, R2 and R3 had the teaching qualification. At the University C focus group interview, respondent R3 was the only candidate to have the teaching qualification. Although the teaching qualification is pegged at National Qualifications Framework (NQF) level 8, which is the Honours level, all academic staff that obtained this qualification found it to be most valuable as it is an excellent tool to enhance teaching skills.

In analysing the data received for the pathways to accounting academia, it was evident that academic staff take a long period of time to achieve their doctoral degrees. The academic staff are well into their careers but are struggling to pursue the doctoral degree on a part time basis

due to the lack of support from their universities, financial constraints, unreasonably high workloads, and the lack of support from their families. From the candidates who were interviewed, only respondent R1 from the first focus group had obtained the Doctoral degree in the 2017 academic year but had 39 years of teaching experience. From the University A interviews, only interviewees A, F and M are currently registered for their doctoral degrees. These statistics reveal that too few accounting academics are pursuing doctoral degrees; hence more support and incentives need to be provided to encourage more accounting academic staff to commence their Doctoral degrees. This concept of additional support dovetails with the initiatives being implemented by the Staffing South Africa's Universities Framework (SSAUF).

DISCUSSION

The results that emerged from the career paths and timelines revealed that every academic had chosen a personalized career path and timeline to achieve his/her goals of becoming an academic. There is no one-size-fits-all when it comes to choosing a career in academia. The data has revealed that many lecturers chose accounting as a career and subsequently chose accounting academia as a change in career. The change in career required these lecturers to adapt to the new chosen career path in accounting academia. They had to pursue and fulfil the requirements of accounting academia to keep up to date with the changes in their respective specialist areas and, further study for higher degrees to satisfy the requirements of research and vertical progression. The chartered accountant lecturers had little teaching experience as they moved from practice/industry to academia reflecting a change in career. They did not hold teaching qualifications, masters' or doctoral degrees as their prior focus in practice/industry was attaining the chartered accounting qualification which is held in high prestige than the PhD academic qualification and which concomitantly pays well than the academic qualifications.

The lecturers that studied on a full-time basis were able to complete their studies at a much younger age as compared to their counterparts who studied on a part time basis. The option of studying on a full-time basis is preferable if funding is available, and the candidate's personal circumstances allow for full time studies to be pursued. Most of the lecturers studied on a full time and part time part basis due to their personal circumstances. The interviews revealed that after completing a first qualification, the lecturers had to get work experience and sustain themselves financially, hence, there was a need to continue with subsequent qualifications on a part time basis. The reality of work pressure and family commitments slow down one's desire and drive to continue with higher degrees. However, to secure tenure as a lecturer, most universities require a master's degree, and this is the driving force for the dedicated prospective lecturers who want to pursue an academic career.

Having made the above arguments for low doctoral output, it must be conceded that the South African government has made substantial progress towards assisting doctoral candidates in achieving their qualifications. Recently there have been several initiatives introduced in the form of grants, subsidies, and sabbatical opportunities to facilitate the fast tracking and completion of doctoral qualifications. Samuel (2016) posits that there is a positive trend in the enrolment of doctoral students in South African universities and there is a specific plan for doctoral education in the National Planning Commission's setting of targets for increased outputs.

Many South African doctoral holders have either retired or emigrated causing a brain-drain on the education sector and creating an urgent call to increase the number of doctoral graduates in the country. As per the timeline, on average, a student could take four years to complete a degree, two years for an honour's degree, another two years for a master's degree, and finally

approximately four years for a doctoral degree. In total, with full time study, the student will take about 12 years to attain a doctoral degree. Assuming the student commenced university studies at the age of 18, he/she would have completed a doctoral degree by the age of 30. The above scenario is the ideal situation without interruption and failure. However, the South African circumstances do not allow most individuals to be placed in this ideal scenario due to poverty and the high unemployment rate. As alluded to earlier, most South African doctoral students are qualifying mid to late career, which means that they would fall into the age category of 40 to 65 years of age.

Samuel (2016) concurs with the above view where he argues that the massification in higher education has led to a wide range of students pursuing higher degrees, and these individuals are not necessarily pursuing doctoral degrees in their original disciplines, and on a part time basis, leading to this cohort of students taking longer than the 'normal' PhD student in full time study to complete their studies. Thus, this is one of the plausible reasons for doctoral students taking longer to complete their studies and qualifying at a much older age than full time students who complete their doctoral qualification immediately after their master's qualification.

CONCLUSION

In conclusion, the route taken in the pathway to Accounting academia is personalized and individualistic due to the varying factors and reasons discussed above that impact on prospective lecturers embarking on this trajectory. The doctoral qualification is the ultimate qualification for a career in academia to validate oneself as a specialist in a chosen field and to delve into research areas in that chosen field of expertise. The teaching qualification strengthens the pedagogical skills of the accounting academic and exposes him/her to the concept of being student-centred in a heterogeneous class environment. The work experience gained by the accounting academic brings a wealth of practical examples into a student environment where majority of the students are full-time students with little or no work exposure.

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