The Future of Accounting Education with the Integration of ICT

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Abstract

This paper reports on the integration of information and communications technology (ICT) and the reform of accounting education that flowed from a process followed to align accounting education to accounting practice in Higher Education. A gap has been identified in the skills and knowledge of accounting diploma graduates creating a need for the integration of ICT in accounting education to close this gap. The implementation process that was followed highlighted how the teaching and learning methods would have had to evolve to accommodate ICTs in accounting education. Firstly, the iterative cycles of design-based research is argued to increase the contribution to the reform of accounting education. Secondly, the article clarifies and verifies the alignment process that was effected. The methodology followed in design-based research with the infusion of cultural-historical activity theory is argued to effect a plan that is practical and feasible for implementation. A planned series of interventions for the staff in the department to augment this alignment process is argued to be one of the necessary steps for closing the gap in the accounting graduates’ skills and knowledge as needed in the workplace. Lastly, it is argued that the design principles that emanated from the findings will in future sustain a process of evolution in accounting education and can be applied as standalone principles or in any combination to work together as a process for the management of change. In conclusion, the implementation plan has been identified as an imperative architect for the augmentation of design principles that will sustain the evolution of accounting education for the diploma students.