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STUDENTS' PERCEPTIONS OF ACCOUNTING SOFTWARE PACKAGES (ASPS) INTEGRATION IN THE HIGHER EDUCATION ACCOUNTING CURRICULUM: EVIDENCE FROM A SOUTH AFRICAN INSTITUTION

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ABSTRACT

The integration of Accounting Software Packages (ASPs) in higher education is crucial for ensuring that graduates are well-prepared for the demands of the modern accounting profession. This study explores undergraduate students' perceptions of the importance of accounting software packages (ASPs) in the teaching and learning of the accounting curriculum at a higher education institution (HEI) in South Africa. A census approach was utilized to target 257 students enrolled in the Financial Accounting III course on the Diploma in Accounting programme. The resulting sample size was 172 of 257, yielding a response rate of 66.9%. Data was gathered through a quantitative survey administered via Microsoft Forms, using descriptive and inferential statistics in the analysis. The findings revealed that while students have some awareness of accounting software packages, their level of knowledge, practical competence, and skills remain limited. Despite this lack of familiarity with software packages, 91.9% indicated that training in ASP would be beneficial, reflecting a strong need for the integration of ASP training into the accounting curriculum. These results highlighted the need to bridge the gap between academic HE learning, the job market, and industry requirements. This study contributes to the limited South African literature on ASPs in the accounting curriculum and programmes and provides valuable insights for curriculum reform aimed at enhancing alignment of HE outcomes with professional standards and increasing graduate employability. The findings provide valuable insights into the development of HE policies to close the digital accounting competency gap and promote closer alignment with industry requirements.

Keywords: Students, Accounting software packages (ASP), Teaching and Learning, Higher Education Institutions (HEIs), curriculum.