

A Renewed Call for Change in Accounting Education Practices**J. P. Fouché***Box 170, North-West University, Private bag X6001, Potchefstroom 2520, South Africa**Telephone: +2718-299 1459, Fax: +2718-299 1426**E-mail: jaco.fouche@nwu.ac.za***KEYWORDS** Teaching Methodology. Introductory Accounting. Competencies. Higher Education

ABSTRACT Literature continuously indicates that learners going into the workplace do not have all the skills required by the profession and implies that this is due to current accounting teaching practices. The results of a survey amongst first year accounting learners at the North-West University in South Africa indicate that the *focus* in accounting education is still on subject content and that teaching methodologies are mainly content driven, although various elements of effective teaching methodologies are present. These results, from the above mentioned survey, also support the findings from the literature. It is recommended that accounting lecturers and teachers need to further address these shortcomings as well as implementing more of the elements of effective teaching methodologies as identified in the study. The new Competency Framework of SAICA (2008) may well focus attention on addressing the issues highlighted in this paper. The competency framework focuses on pervasive qualities and skills including Ethics and Professionalism, Personal Attributes and Professional skills as well as specific competencies including Strategy, Risk Management and Governance, Accounting and External Reporting, Auditing and Assurance, Financial Management, Management Decision Making and Control and Taxation (SAICA 2008).