

South African Journal of Accounting Research

CALL FOR PAPERS

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SPECIAL ISSUE:

EDUCATING PROFESSIONAL ACCOUNTANTS FOR THE FUTURE

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Recent concerns about accountability, stewardship, ethical conduct, and corporate governance underscore the need for quality education and training for accounting professionals. However, accounting education remains focused on technical content, driven by curricula mandated by regulatory bodies representing the profession (Ballantine et al., 2024; Ellington & Williams, 2017; Howieson et al., 2014; Lubbe, 2014). A more comprehensive and integrated approach is necessary to prepare and equip current and future professional accountants with the skills, capabilities and ethical behaviour required to navigate a rapidly changing business landscape (IFAC, 2024). This special issue invites studies that explore the critical challenges and emerging opportunities in the education of professional accountants.

Businesses today demand accountants who are adaptable and possess a broad range of skills, including ethical decision-making, responsible leadership, and the ability to manage rapid technological changes, particularly in financial technology (Basson & Steenkamp, 2024; Bérubé & Gendron, 2023; Miller & Willows, 2023). Universities have struggled to keep pace with these evolving needs, often leaving graduates underprepared for the changing demands of the profession (Elo et al., 2024; Herbert et al., 2020). To remain relevant, universities must continually reflect on and reassess their teaching practices, curriculum, and assessment strategies to meet the evolving expectations of students, the profession, and future employers (Jackson et al., 2023; Yap et al., 2014).

The rapid developments of the Fourth Industrial Revolution (4IR) (Landsberg & Van den Berg, 2023), along with regulatory changes and technological advancements (Tsiligiris & Bowyer, 2021), necessitate an educational approach that equips accounting professionals for future challenges. While some emphasise the need for enhanced employability skills (Twyford & Dean, 2024), others advocate for a stronger focus on developing professional capabilities, including digital and technological expertise (Elo et al., 2024). The rise of artificial intelligence (AI) and automation is transforming the accounting profession and reshaping educational delivery (Ballantine et al., 2024). While AI poses challenges to academic integrity, many also see potential for creative and integrative applications of AI in teaching, learning, and assessment in accounting education (Cheng et al., 2024; Hack & Knight, 2023; Zhao & Wang, 2024).

In South Africa, a developing country, the need for relevant accounting education is highlighted by the shortage of high-level skills, graduate unemployment (indicative of a mismatch between higher education outcomes and economic needs), and persistent social and economic inequalities (Lubbe, 2020; Samkin &

Stainbank, 2016). To address these challenges, the South African Institute of Chartered Accountants (SAICA) developed a competency framework to ensure that chartered accountants remain relevant and future-ready (SAICA, 2024). South African universities play a crucial role in implementing this competency framework, adapting to foster the full range of skills required of accounting graduates. These developments have led to studies exploring ways to enhance students' pervasive or non-technical skills (Barac et al., 2021; Malan & Van Dyk, 2020; Pollock et al., 2023; Terblanche et al., 2022), as well as research that underscores the importance of collaboration between universities, professional bodies and other stakeholders in developing these essential competencies (Landsberg & Van den Berg, 2023; Lansdell et al., 2019; Parsons et al., 2020). These competencies include critical thinking, decision-making and problem-solving abilities (Terblanche & De Clercq, 2021) which are crucial for navigating the complexities of modern business environments and for developing relational and business acumen (De Bruyn, 2023; Steenkamp & Goosen, 2023).

This special issue seeks to explore innovative initiatives in teaching, learning, and assessing the professional attributes and competencies needed for the future of accounting education. We invite contributions that investigate new pedagogical approaches, curriculum design, and the integration of emerging technologies in the classroom. We welcome empirical research, theoretical papers, and case studies on topics including but not limited to:

- Innovative development of professional values and attributes (including ethics, business acumen, decision-making acumen, relational acumen, digital acumen and other graduate attributes).
- Assessment of technical and professional competencies, including formative, summative, peer and self-assessment, and the use of rubrics.
- The role of online assessment, student academic misconduct and other challenges and concerns.
- Solutions to curriculum overload and strategies for curriculum integration.
- Curriculum development and integration.
- Effective use of small learning spaces in teaching and learning.
- Innovations for student engagement and learning in large classes.
- Innovative teaching methods, including blended learning and digital pedagogy.
- The role of case studies in teaching and assessment.
- Challenges and opportunities related to AI in accounting education.
- Employer expectations and the skills gap in the accounting profession.
- Engaging with issues of social justice, ethical conduct and social responsibility.
- The challenges of accounting education in developing countries, including tensions relating to calls for no increases in student fees, free access to higher education, etc.
- The challenges of dealing with student expectations in a multicultural and multilingual environment.

This special issue aims to provide insights into how educators can meet the pressing challenges of preparing future accountants in a rapidly evolving professional landscape.

Submission

Authors of high-quality papers are invited to submit their work for review and consideration for inclusion in the South African Journal of Accounting Research (SAJAR) special issue, which focuses on *Educating Professional Accountants for the Future*. Submissions to SAJAR must be in English and made via ScholarOne Manuscripts, Taylor & Francis, SAJAR's online submission and peer review system. Submissions should be prepared in accordance with SAJAR's policies and style and submitted by **1 September 2025**. Registration for and access to the submission system is available at: <http://www.editorialmanager.com/rsar/default.aspx>. When doing so, please choose this special issue. This issue is scheduled to be published in 2026. Should there not be sufficient papers of the necessary standard, the accepted papers will be included in a normal issue of SAJAR.

SAJAR is associated with the Southern African Accounting Association (SAAA) 2025 International Conference, to be held in Cape Town in June 2025. Authors are encouraged to submit work-in-progress papers for presentation at the conference. The feedback gathered at the conference could be utilised to finalise papers for submission to this special issue. However, please note that papers accepted for the SAAA international conference proceedings cannot be submitted for this special issue. More details of this conference are available at: info@saaa.org.za

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