




Chapter 2

How Commerce 100 can Help in Integrative Learning and Enhanced Metacognition for First-year Bachelor of Accounting Students

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Accounting is best described as a dynamic and an ever-evolving environment. The best depiction of such is through its transformative nature within the competence and expertise needed by students to qualify as chartered accountants. An example of this is how SAICA has continuously revisited and renewed its competency framework, dating from its first revamp in 2021 to the continuous updates approved in October 2023 (SAICA).

When referring to a field such as accounting, students need to have a clear understanding and astute comprehension of the interdependence of this field with other fields. Accounting is not merely a single field operating within the commercial sector; however, it is a field that works in coexistence and cooperatively with other fields. Therefore, it is from this aspect that the hypothesis that the future of accounting is very much collaborative and the actualisation of integrative learning and enhanced metacognition with learning materials forming part of the accounting curriculum (i.e., commerce) by accounting students being vital can be made.

The objective of this article is to provide insight into first-year Bachelor of Accounting students in adopting the skill of viewing and learning their modules in an integrative manner

and enhancing their metacognition through their learning. In providing a practical illustration and application of this, this academic piece explores this concept with reference to how the assistance of Commerce 100 may enable them to adopt the above-mentioned skills.

Integrative Learning

An integrative approach in regard to learning refers to a strategic mechanism in the comprehension of learning materials by accounting students, where the necessity of commencing in actions and where the integration of various types of knowledge and perspectives within an interdisciplinary degree of study are highlighted. This refers to the ability of students to learn individual modules in a composite manner. They look beyond the spec of a specific module in that specific field and take the fundamentals, linking them to related aspects where it is in conjunction with another module (Huber, Hutchings, Gale, Miller, & Breen, 2007).

Various obstacles exist within the adoption of integrative thinking skills by students during their studies. This can be substantiated by research conducted by du Toit, Marx, and Smith (2024), who conducted a quantitative and qualitative study on the barriers that learners encounter in their quest to acquire integrated thinking abilities. The results, ranking from the highest to the lowest barriers, were as follows: first, pupils lack comprehension of integrative reasoning; second, students experience difficulties with adjustment; third, language barriers exist, as the majority of pupils have to learn content and formulate responses and comprehension of content using language, which is their second language, and therefore find it difficult to process the material in an integrated inquiry; fourth, pupils find complexity uncomfortable and prefer to stick to their normal routines and learning styles and then change them for the unknown; fifth, students are only exposed to interdisciplinary studies tertiary through integrative thinking, which is foreign to them; and finally, students tend to be overwhelmed by the technical content of the syllabus.

Chapter 2

In answering the question of how can Commerce 100 aid Bachelor of Accounting Students by enhancing their integrative thinking expertise? Individuals must first have a precise understanding and clear conception of what Commerce 100 is and the conjunction it shares with accounting.

Commerce refers to integrated study, which focuses not only on the business management segment of an organisation but also on all the units making up an organisation and processes in an interlinked manner. The objective of such a study is to provide assistance to pupils on intellectual competence and gain practical expertise in the comprehension of general management through the use of historical and modern mechanisms and the integration of management tasks, that is, planning, leading, controlling, and organising (Hughes, 2024).

The objective of this module is to cultivate the students' basic theoretical academic knowledge on gathering, integrating, and disseminating information that can be used to give them a global overview of management functions and prepare them for challenges in the multicultural business environment in South Africa (Hughes, 2024).

First-year accounting students should therefore have a clear understanding of this aspect and work concurrently in the achievement of these objectives during their course of learning commerce. They will be able to adopt integrative thinking, as a module such as commerce will provide assistance with granting students the capacity to have a broad perspective of each interlinked process from various disciplines working cooperatively in the achievement of the end results of accounting. According to Haji, Mohohlo, Mutshutshu, and Sibiyi (2022), such achievement will help with the provision of general-purpose financial statements meeting qualitative and quantitative characteristics so that the users of such information can make informed economic decisions that are vital in accounting.

The conjunction between accounting and commerce can be drawn. When we talk about integrative thinking within accounting, we refer to taking the deliberate examination of

an organisation of the connections between the capital it utilises and its different operating and functional units and the collaboration of such to the success of a business (Ecim & Maroun, 2023). When referring to integrated thinking within commerce, we refer to the adoption of the core academic knowledge, intellectual abilities, and practical skills necessary in the application of functional management concepts such as information management, financial management, human resource management, marketing management, operational management and external and internal communication.

Enhanced Metacognition

A revolutionary impact that the modern economy has had is the transition from focusing solely on the intelligent quotient (IQ) to having a harmonious balance between the IQ and the emotional quotient (EQ). This can be depicted within the research conducted by Parker, Summerfeldt, Hogan, and Majeski (2004) in examining the correlation of emotional intelligence with academic success. They gave students short emotional quotient inventory forms to complete and, upon comparison of the results obtained by students and those from the EQ, concluded that academic success was strongly associated with several dimensions of emotional intelligence.

The findings above indicate that the transition from high school to university is a significant leap. This shift relies not only on advancement within the intrapersonal sphere of an individual but also on the interpersonal sphere and a balanced composition of all criteria composing an individual. Therefore, metacognition plays an important role in ensuring this harmonious balance for accounting students during study.

Metacognition, as Lai (2011) simply puts it, is the process of “thinking about thinking”. It consists of regulation and knowledge. Lai (2011) further elaborates that metacognition involves understanding oneself as a learner and the variables that could affect performance, as well as understanding various techniques and knowing when and why to apply them. Metacognition regulation entails monitoring one’s cognitive

processes, including planning, being aware of understanding and task performance, and assessing the effectiveness of monitoring techniques and procedures. The main concept that needs to be highlighted is how metacognition is an actualisation of EQ and IQ.

Metacognition is therefore vital for accounting students, as within the competence of having the necessary technical skills and business acumen is the necessity of having the correct personal skills and intellectual competence to translate information within various sectors of the economy to communicate it to stakeholders.

Commerce can provide assistance to accounting students, as it equips them with essential skills necessary to respond to the challenges that may occur in launching a business, selecting an appropriate organisational structure for the setting, resolving issues that arise as a typical business expands and becomes established in the South African business landscape, and defining the roles and responsibilities of management (Hughes, 2024). Therefore, not only will commerce be assisting accounting students in acquiring the necessary business acumen but also with their self-employment.

Commerce can play an important role in enhancing metacognition within learners, as they can use models such Total Quality Management, which, according to Daft (2020), refers to the efforts of the implementation of actions aimed at continuous improvements within processes and systems, not only with respect to an organisation as a model to ensure quality. However, the implementation of habits, actions, learning styles, and comprehension, which are of high quality and provide positive effects on interpersonal and intrapersonal expertise, should also be ensured.

Furthermore, students may even use business management functions such as planning leading, controlling, and organising to stimulate awareness within their own individual course of action and ensure that they have a clear and precise understanding of their actions and outcomes and build assertiveness within themselves from an early age.

This practical adoption of learning materials not only in an integrated manner with other disciplines but also beyond academic specs and personal specs will assist in conducive behavioural patterns by meeting competency requirements and diversifying unique candidates.

In conclusion, commerce can be a strong stimulant for improved metacognition and integrative thinking. Accounting students must adopt expertise to reconcile conflicting viewpoints, combine diverse bits of information, and adjust quickly to changing conditions as they navigate complicated market systems. Through this process, a unique capacity to synthesise information from several disciplines is vital, as it leads to a deeper comprehension of the complex interrelationships among social, environmental, and economic issues. First-year accounting students need to be well conscious of their own cognitive biases and preconceptions to make well-informed decisions, as they will operate in volatile and unpredictable environments as future chartered accountants.

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Chapter 2

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