Needs Analysis: Teaching Accounting to a Visually Impaired (VI) Student

Adel du Plessis (Chartered Accountant) (South Africa)
Background

- Jeffrey Phahlamohlaka.
- I started teaching at the University of Witwatersrand (WITS) in South Africa in January 2003.
- One of my Accounting 1 learners in 2003.

QUESTION:
“How does a VI university learner study a discipline like Accounting?”
Research Problem

- I was lacking experience on teaching Accounting to VI learner.

- Uncertain about required extent of my teaching responsibility to a VI learner.

- Jeffrey did not have prior knowledge or experience in Accounting and did not receive any career guidance. It was therefore unclear whether Jeffrey had an aptitude in the Accounting field.

- Accounting on its own is a very difficult concept to teach to any person not only a VI person. Using the same time frame, one year, to teach the Acc 1 course to a VI, learner might not be sufficient.

- Method of assessment consisted of written tests and exams. Did not appear to be most sufficient way of assessment. To answer theoretical questions in Braille on the computer not difficult. However complex calculations, use of T-accounts and setout of annual financial statements was difficult for Jeffrey to do.
Theoretical Framework

- Limited literature on education and teaching of the VI in Accounting.

- Literature on general education & teaching of VI.

**Literature I have read:**


3. Two South African newspaper articles.

“Companies do not want to employ blind people because of the expenses required to buy the technological equipment we require to get the job done. Companies see disabled employees as a threat to their productivity”


“All too frequently, facilities for the disabled are planned at the last minute without proper adherence to building regulations”.


This study will therefore contribute to:
2. Social responsibility awareness.
Research Questions

- What experience do I have with regard to teaching a VI learner Accounting?

- What learning skills, as a VI person, does Jeffrey already possess?

- Can Jeffrey suggest ways to assist him in his learning process in Accounting?

- What resources are available on the learning and teaching of Accounting to VI learners to guide me through this process?

- What has been the experience of other VI learners and teachers of VI in Accounting?
Research Design: Methodology

- **Needs Analysis**

  “a process of identifying an issue or problem, collecting, analyzing and interpreting data, and using the information obtained to select or design an appropriate intervention to address the issue or problem”

  (Lancaster & Wolfson, 1999).

- **Qualitative research paradigm**
  - In depth data
  - Small sample size
Research Design:
Methods of data collection

- **Unstructured interviews with:**
  1) Jeffrey Phahlamohlaka
  2) Joseph Komope, alumni student at WITS

- **Unstructured participant observations:**
  1) Session with Jeffrey in the Computer Lab for VI students.
  2) Workshop in August 2003 at WITS on “How to teach learners with disabilities”.
  3) Session with Rykie Woite. Her role is to help the VI students at WITS with their mathematics.
Actual Findings

- **Unstructured interviews with Jeffrey and Joseph**
  1) One year not efficient.
  2) Own computer and tape recorder.
  3) Buddy system.
  4) Aptitude test.

- **Unstructured Observation**
  1) Computer Lab at Disabled Students Program
     Teachers must do sessions with VI learner with a Braille computer.
  2) Personal session with Rykie Woite
     Teachers must have a session in the Brailing process of teaching documents.
Limitations & Areas for further research

- Limitations of study
  1) Time constraint.
  2) Limited number of participants.
  3) Not continuous process.

- Areas for further research
  1) More in depth research in the current teaching and learning methods for VI learners in Accounting.
  2) Design of a curriculum for teaching VI learners Accounting.
### Conclusions & Recommendations

- A new physical environment, which is often not accessible.

- A school experience, which treats them as a medical condition and not as an equal human being, and does little to broaden their horizons.

- Discrimination as learners.

- Additional financial burdens, to cope with their disability.
Conclusions & Recommendations

- Extend a one year course to a two-year course.
- Inform your learner of Careers Assessment facilities at your University.
- Ensure that you get a Disabled Students Guidebook.
- Attend Disabled Student’s workshops.
- Session with a person at the Disabled Student’s Department. See and learn what they do & how they do it. Also work through textbook to see how it will look in Braille.
- Arrange one-on-one tutor/ buddy with your VI learner.
- Assess your VI learner’s needs upfront.
- Only focus on essential issues – remember less is more!
- Reconsider the assessment methods used in your subject for your VI learner.
“At the moment of death we will not be judged according to the number of good deeds we have done or by the diplomas we have received in our lifetime. We will be judged according to the love we have put into our work.”

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