

# INDUSTRY REAL-LIFE MANAGEMENT ACCOUNTING PRACTICE: A DIFFERENTIAL EFFECT ON ACCOUNTING STUDENTS' PERFORMANCE

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## ABSTRACT

This article presents an evaluation of the potential differential effect of video presentations of industry real-life practice of management accounting on the academic performance of accounting students. The methodological approach used was a study of final year Bachelor of Commerce (BCom) accounting students at a South African university. An accounting video of industry real-life application of management accounting systems was shown to students (in an alternating manner) after completing the lectures in two modules. This was followed by four concept tests, using an alternating approach. Using a statistical *t*-test of difference in means, the findings showed a significant difference between the two scenario concept tests. The article offers an agenda for further research using other accounting courses and the application of this at different levels of accountancy study and using other universities in South Africa.



South African Journal of Higher Education  
Volume 29 | Number 3 | 2015  
pp. 69–86

ISSN 1011-3487  
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