



## Addressing Barriers to Success in Accounting Education: Exploring the Role of ODeL Institutions in Facilitating Meaningful Access and Achieving Success for Marginalised Groups

Dr Sedzani Musundwa<sup>a</sup>, Nkosinathi Masela<sup>a</sup>, Chisinga Chikutuma<sup>a</sup>, Prince Enwereji<sup>a</sup>, Moses Hlongoane<sup>a</sup>, and Professor Makgopa Tshehla<sup>b</sup>

<sup>a</sup> University of South Africa, South Africa; <sup>b</sup> Unisa Graduate School of Business Leadership, South Africa

### Abstract

The evolution of Open Distance e-Learning (ODEL) institutions has significantly broadened access to higher education for historically marginalised (equity) groups. However, despite these advancements, persistent challenges undermine student success, particularly in accounting education, where rigorous academic demands intersect with socioeconomic and technological barriers. This study explores how ODeL institutions can enhance meaningful access and improve success rates for students from disadvantaged backgrounds. Guided by Moore's Transactional Distance Theory, the study employs a qualitative approach, incorporating interviews with educators and students to examine the barriers to academic achievement. Key findings highlight administrative inefficiencies, communication breakdowns, technological limitations, and program rigidity as significant impediments. The paper concludes by offering targeted recommendations for institutional reforms, including enhanced technological infrastructure, improved administrative support, and structured academic interventions to foster student autonomy and engagement. Addressing these issues is crucial for ensuring that ODeL institutions fulfil their social justice mandate and contribute to the transformation of the accounting profession.

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### Practitioner Notes

1. Practitioners should be familiar with the array of communication media available to them and their effects on student behaviour.
2. Practitioners need to drive communication with students to facilitate dialogic learning.
3. Digital readiness and capabilities of equity students must be factored into the curriculum design.
4. Understanding how program structure and communication media influence student response will enable practitioners to drive behaviour that leads to successful outcomes.
5. Students who feel that their programs do not respond to their needs will seek alternative tools to facilitate their own success/demise.

### Keywords

e-Learning; Transactional distance; Student success; Equity; Learning strategies

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## Introduction

Open Distance e-Learning (ODeL) institutions are crucial in broadening access to higher education for marginalised groups traditionally excluded from mainstream educational, social, and economic systems (Mbatha & Naidoo, 2010). As leaders in modern education, ODeL institutions leverage technology to bridge socioeconomic and geographical disparities, thereby increasing accessibility (Lumadi, 2021a). These environments not only alleviate geographical and financial constraints but also ease the cognitive and psychological challenges of adjusting to unfamiliar academic settings (Adonis & Silinda, 2021). However, low success rates among ODeL students reveal persistent challenges (Letseka & Karel, 2015). This paper, therefore, seeks to address the question: "How can ODeL institutions better support meaningful access and improved success for underrepresented students, particularly in accounting education?"

South Africa's apartheid system was structured to control race, class, and gender through legal mechanisms, resulting in a society stratified along these lines (Mpofu, 2015). In every sphere, Black Africans were pushed to the margins, with minimal access to resources necessary for social mobility (Musundwa, 2024), including basic and higher education. South Africa's situation was particularly distinctive because, unlike other minoritised groups globally, Black Africans formed, and continue to form, the majority demographic in the country. The legacy of apartheid is still evident in today's over thirty-year-old democratic society, where a significant proportion of the population (including graduates) remains unemployed and economically inactive (Baldry, 2016). This historical context underscores the critical role of higher education in addressing entrenched inequalities and fostering social mobility.

The higher education system in South Africa remains deeply influenced by the segregational legacy. Significant challenges persist despite transformative policy changes to increase access for historically marginalised groups (Manik, 2015; Mzileni & Mkhize, 2019). The massification of universities has led to greater diversity, with institutions now reflecting the demographics of broader society. However, high attrition rates undermine these efforts, particularly among Black African students. Literature shows that many of these students struggle due to the continued legacy of a multiplicity of socioeconomic constraints (McGhie, Venicia et al., 2020). To address these issues, the government has called for universities to take greater accountability, advocating for innovative teaching and learning strategies alongside economic and structural reforms rather than relying solely on student adaptation. An ODeL model that overcomes such barriers can enhance meaningful access and participation in higher education, support student retention, and foster equitable academic success by addressing the systemic barriers that disproportionately affect marginalised groups.

Founded in 1873 as a postal institution, the University of South Africa (hereafter UNISA) exemplifies such a model (and is the site of study). As an institution with a mandate grounded in social justice, UNISA is tasked explicitly with attracting individuals from the most socioeconomically vulnerable segments of society (i.e. equity students). Adapting to the demands of globalisation and industrialisation, UNISA has transitioned into a fully-fledged e-learning institution, providing comprehensive virtual tuition (Zezeza & Zezeza, 2016). It is the largest ODeL institution on the African continent (Shange, 2022). It is widely regarded as the longest-standing institution exclusively dedicated to distance education globally, with an enrollment exceeding 300,000 students (Letseka et al., 2018). UNISA has overcome the legacies of colonialism and

apartheid and is celebrated for its inclusivity, offering educational opportunities to individuals of diverse backgrounds across South Africa and internationally. Among its varied academic offerings, UNISA plays a pivotal role in the education and training of Chartered Accountants (CAs), a profession critical to South Africa's economic development and transformation (Musundwa & Moses, 2024).

To qualify as a CA, aspirants must follow an academic pathway culminating in a postgraduate degree endorsed by the local professional body, which permits entry into professional training. Under apartheid, access to higher education institutions was restricted by race (Adonis & Silinda, 2021). Institutions serving Black Africans were barred from offering qualifications that granted entry into CA professional training and examinations (Musundwa & Moses, 2024). While the democratic transition widened access, these institutions remained restricted to undergraduate provision for many years, forcing students to undertake postgraduate studies at universities that had predominantly served the White population. Unlike these racially segregated institutions, UNISA has long provided tuition across racial groups, positioning it as the principal route through which Black African students accessed postgraduate qualifications. A substantial proportion of CAs from socioeconomically marginalised backgrounds have thus earned their academic credentials through UNISA, establishing it as a cornerstone of inclusivity within the profession and broader South African society (UNISA, 2025). Despite this critical role, student success rates in accounting programs at the institution remain alarmingly low (Govender, 2022). This paper examines the "wicked disruptors" that impede meaningful access to ODeL accounting programs. While existing global literature advocates for widening access and inclusion through targeted interventions for underrepresented student populations (Salmi, 2023), often referred to as equity groups (Pitman et al., 2016), this paper offers a unique perspective by considering how the largest ODeL provider in Africa has a student population that comprises mainly equity students.

Although prior studies have documented multiple challenges in ODeL delivery, ranging from limited access for socioeconomically disadvantaged students (Magano, 2022), to entrenched systemic inequalities that constrain success (Hlatywayo, Mapolisa & Hlatywayo, 2024), institutional rigidity (Letseka, Mphahlele & Akintolu, 2025), and inadequate student support structures (Van Wyk, 2021), the rapid shift to online teaching during COVID-19 exposed further complexities. Many institutions, educators, and students had limited or no prior exposure to distance education, and the pandemic fundamentally altered educators' approaches to supporting students in digital learning contexts (Rospigliosi, 2020; Van Wyk, 2021). Existing scholarship largely concentrates on the technical reliability of online learning tools and the experiences of educators in implementing them, but less attention has been paid to how these challenges interact with issues of equity and meaningful access within accounting education specifically. This gap is particularly significant given UNISA's extensive student base, its longstanding expertise in distance education, and its full transition into an e-learning environment, which together position it as a critical case study for advancing debates on equity and transformation in ODeL through the lens of Moore's Transactional Distance Theory. As suggested by Rospigliosi (2020), investigating which strategies succeed and unpacking how and why they do so can provide critical guidance for practice. Given the increasing proliferation of online learning providers after the COVID-19 lockdowns, we posit that engaging with the experiences of an institution characterised by a well-established ethos of adaptability offers critical lessons for widening meaningful access in the sector (UNISA, 2024).

This paper aligns with the objectives of the United Nations' Sustainable Development Goal (SDG) 4 by promoting quality education and SDG 16 by contributing to the development of strong institutions (United Nations, 2025). Addressing the government's call to increase representation in the accounting profession to strengthen the economy further supports SDG 1 by contributing to poverty reduction and SDG 8 by promoting sustained economic growth and productive employment. This paper is structured as follows: The background and context of a distance e-learning environment are discussed in the subsequent section. Followed by Moore's theory and its variables. Subsequently, the adopted methodology is elucidated. The research results are presented in the ensuing segment, followed by a thorough exploration of the findings according to pertinent themes: communication, structure and student autonomy. After the presentation of the results, insights beneficial to other institutions and educators are proffered. Finally, the paper culminates by revisiting the attainment of its stated objectives.

## Literature

### Distance education and e-learning

Distance and e-learning institutions have recently experienced a notable rise in prominence. Global research highlights a decline in enrolments at residential institutions, juxtaposed with a growing number of students opting for ODeL programs (Davidson & Wilson, 2013). The COVID-19 pandemic significantly accelerated the adoption of online learning due to widespread institutional closures and restrictions on movement, including within higher education (Tang, 2023). Learners and educational institutions were swiftly compelled to embrace and adapt to this new mode of learning (Mhlanga & Moloi, 2020). What initially emerged as a necessity during a global crisis has increasingly become a preferred learning mode. In the aftermath of the pandemic, the appeal of ODeL endures, mainly owing to its flexibility and accessibility, which allow students to engage in education without being constrained by geographical limitations (Fozdar, 2015). This evolution positions e-learning as a platform that supports a more inclusive educational delivery model (Whitelock, 2023).

This shift towards e-learning broadens access to education and presents an opportunity to address some of the systemic challenges equity students face in traditional higher education settings. Upon entering university, many of these students already grapple with feelings of inferiority and cognitive dissonance arising from the privileged environments in which higher education institutions operate (Musundwa, 2024). The literature further highlights the compounded effects of an inadequate basic education (McGhie, et al., 2020), which often manifest more acutely as students progress in their studies, alongside persistent linguistic and economic barriers (Thomas & Maree, 2021), limited personal and academic support (Coetzee & Oberholzer, 2010), and the weight of stereotypes associated with their perceived differences (Musundwa, 2024). Many of the poor students are further dependent on government financial aid (Mbhalati, 2024). These factors collectively threaten their sense of belonging and the physical environment of higher education (Pedler et al., 2022). In contrast, an e-learning environment offers a more insulated entry point and existence within the sector, awarding them with digital citizenship (Cho et al., 2025), shielded from the overt and covert forms of injustice (Adonis & Silinda, 2021), that often characterise traditional educational spaces. Even though this is the case, technology presents a novel challenge in space.

The use of technology in education is often celebrated. However, it can inadvertently exacerbate the challenges already faced by these students. Gallagher & Lamb (2023) demonstrate in their study how introducing technologies in the learning space can create prohibitive environments for equity students, as their circumstances often conflict with the privileged environments fostered by technology. Further research indicates that students from disadvantaged backgrounds are unprepared for the level of engagement required with technology (Lumadi, 2021a). Dong et al. (2023) found that student online readiness predicted the higher education environment experience and thus influenced learning outcomes. They established a direct correlation between course satisfaction and self-efficacy, with online readiness mediating between the two. LaTour & Noel (2021), poor time management and procrastination are primary contributors to failure or withdrawal from online classes, highlighting the learners' responsibility to manage their learning schedules and effectively utilise additional online resources. Therefore, the learning environment's effectiveness is closely tied to students' ability to adapt to and engage with technology, underscoring the need for targeted support to bridge this gap.

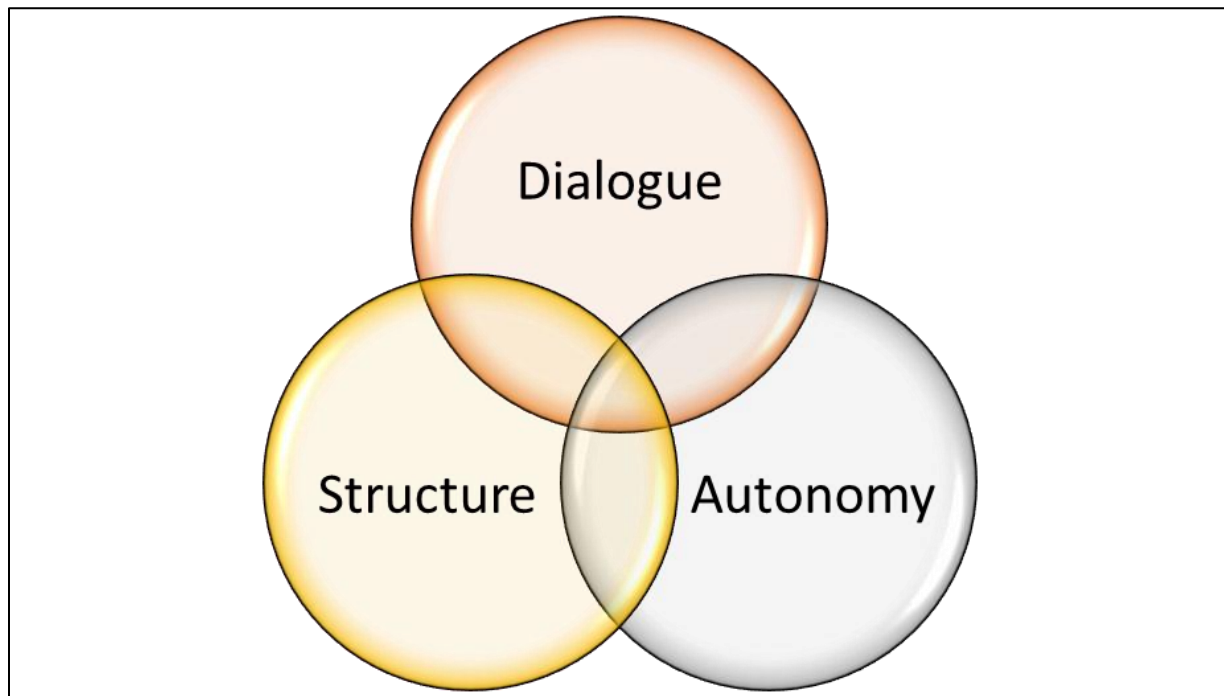
Despite the challenges associated with technologically driven learning environments, the literature highlights several advantages and opportunities for fostering inclusivity and engagement. Tang (2023) examined interactions among students in a massive open online course, identifying diverse forms of engagement, such as discussion forums, social media interactions, and peer review activities. Similarly, Rienties et al. (2023) conducted a systematic review on diversity, equity and inclusion in distance education, emphasising the importance of technologies in securing accessibility to open educational resources and reflecting students' diverse experiences. Glassman et al. (2023) explored how open educational practices can cultivate critical thinking skills, particularly in navigating the complexities of the information age, demonstrating their potential to empower students as discerning information consumers. Moreover, Sevnarayan (2022) found that students expressed satisfaction with the communication and interaction facilitated by lecturers, highlighting the role of technology in effective engagement in bridging gaps between students, institutions, and educators. While Mhlanga and Moloji (2020) acknowledge persistent challenges in the digitisation of higher education, they, too, identify pockets of excellence with the potential to enhance equitable access. To further address disparities, mentorship to bridge the technological divide, as well as explicit disclosure of online learning challenges to prepare students unfamiliar with these environments better, is recommended (Lumadi, 2021b). Directly reinforcing the objective of this paper.

### **Moore's Transactional Distance Theory**

Moore (1972) theory of transactional distance, developed by the American educator Michael G. Moore, offers a valuable framework for understanding the relationship between educators and students in a distance learning environment. Moore (2013) defines transactional distance as the psychological and communicative space that arises when educators and learners are separated by space and time. He further explores how behavioural responses to this space can widen or narrow the gap between them. To describe the factors influencing this distance, Moore identifies three key clusters of variables: Dialogue, Structure, and Learner Autonomy.

**Figure 1**

*The foundations of an effective online learning environment*



Dialogue refers to the interactive nature of communication between educators and students, which is shaped by their personalities and the environmental context in which the interaction occurs. He emphasises that environmental factors significantly impact dialogue, meaning that transactional distance is also affected by administrative and financial constraints, along with the emotional well-being of learners, particularly those balancing additional responsibilities such as family and work commitments. Additionally, he highlights the complexity of different academic programs, noting that subjects with a strong numerical focus may limit dialogue. In contrast, disciplines such as the social sciences naturally encourage more significant interaction (Moore, 2013).

Structure refers to the design of a course, specifically how the program is delivered through the available communication media and how students experience the learning process. Moore's theory examines the extent to which a program is rigid or flexible in achieving its objectives while remaining responsive to students' learning needs. As previously established, numerically intensive programs tend to increase transactional distance due to their rigidity, which in accounting is attributed to stringent accreditation requirements that leave little room for educators to innovate or exercise creativity in designing course materials (Venter & de Villiers, 2013). A key concern is how students respond to this rigidity. According to Moore's theory, in programs with tightly structured course materials, students must take responsibility for their learning by making independent decisions about whether, when, how, and to what extent they will engage with the prescribed instructions (Moore, 2013). Essentially, the greater the transactional distance and rigidity, the more autonomy students must exercise. To ensure that students make informed decisions that support their academic success, a program's structure must rely on a highly skilled team of content experts, instructional designers, and media specialists. Together, these

professionals develop structured materials that serve as the foundation for dialogue between educators and learners, ensuring that the course design facilitates student engagement and response at all times.

Learner autonomy refers to the degree to which the student, rather than the teacher, takes responsibility for setting goals, shaping learning experiences, and making evaluation decisions within the learning program (Moore, 2013). However, the extent to which a student can exercise autonomy is influenced by the level of independence permitted within the program's structure and communication. Knowles (1970), however, argued that this is fundamentally an issue of orientation as traditional education systems instil a reliance on educators, meaning that if students are expected to become independent learners, they first require a shift in their understanding of how education operates. This is of particular importance in an environment such as South Africa, where basic education has been criticised for promoting rote learning (McGhie, 2012).

The transactional distance theory holds particular significance within the context of this study because it aligns with UNISA's mission to offer flexible learning opportunities to a vast and diverse group of students (Letseka et al., 2018; Mbatha & Naidoo, 2010), including many learners with substantial work and family commitments (Reyneke & Shuttleworth, 2018). By emphasising learner independence, the theory promotes an environment where students can contribute to customising their learning experiences to suit their unique needs and schedules. In mitigating the psychological and communication barriers common in distance education, the importance of effective dialogue between all the role players in the environment and meaningful communication channels is not downplayed (Kara, 2021). Previous research suggests that UNISA's programs, including the accounting program, have the elements required to deliver effective educational programs (Letseka et al., 2018). However, concern about why students encounter difficulties in the distance learning setting persists (Sevnarayan, 2022; Kgabo, 2021; Arko-Achemfuor, 2017). Thus, the authors of this study adopted Moore's theory to explore why this is so. Through Moore's theory, the authors gain an understanding of how an effective online learning environment should operate to promote successful learning outcomes.

## **Method**

To garner a rounded insight into the challenges experienced in online learning environments and thus meet the study's objective, a qualitative approach was applied, relying on two perspectives: those of the accounting educators who deliver the tuition and the students who are, in turn, recipients. A qualitative research approach makes it possible to examine the meanings that individuals or groups assign to social challenges, with the overarching goal of addressing the study's research objective (Creswell & Creswell, 2017). Ethical approval for the study was granted by the University's Research Ethics and Review Committee (Reference No. 2022\_RPC\_031), and all participants provided informed consent prior to participation.

There were 16 participants interviewed, including 10 students and six educators, who were identified using purposive sampling. Students were identified through class attendance registers and invited to take part via email. For those who responded, a follow-up phone call was made to confirm their participation. Only those who were responsive and willing to participate were interviewed. (Efforts to engage unresponsive students were unsuccessful, indicating potential barriers to understanding student [dis] engagement). Educators employed at UNISA for over 10 years were asked to participate voluntarily. Only 6 availed themselves after several invitational

emails. The recruitment of participants was generally challenging. It became evident during the interviewing process that data saturation was reached and that no further interviews would yield new data.

Before the interviews, a pilot study was conducted to assess the viability of the instrument used (Polit & Beck, 2010). Drawing on existing literature, we developed independent questionnaires for accounting educators and students. The pilot interviews were conducted by two authors, with one leading the discussion and the other observing and taking field notes. Following the pilot, the authors reflected on the process and agreed that the questions were too narrowly framed to address the study's objectives. It became evident that participants from both groups required broader, open-ended questions with opportunities for probing to elicit richer insights. Consequently, in the main data collection, mirrored sets of questions were employed for both accounting educators and students.

Semi-structured interviews were conducted on MS Teams™ and lasted between 30 and 45 minutes. This approach was adopted following adjustments made after the pilot study. Using broad, semi-structured questions allowed for flexibility to pursue emerging themes by probing with 'how' and 'why' questions (Adams, 2015). Although the interviewer initiated the discussion, participants played a central role as their responses shaped subsequent questions (Mahama and Khalifa, 2017). This method facilitated the generation of rich insights that deepened understanding of behaviours and the meanings participants attributed to their personal experiences (Mahama and Khalifa, 2017). Transcription was outsourced to a service provider (facilitated through a confidentiality agreement). Once the scripts were received back, the same two authors read the transcripts independently while listening to the audio to verify the accuracy of the transcribed data. The authors were both satisfied that the data were accurately transcribed. An inductive approach was adopted for data analysis to preserve data richness, organising it into three themes: institutional structure, communication, and student autonomy (the primary tenets of Moore's theory). The findings are presented in the subsequent section based on this analysis.

### **UNISA as a site of study**

UNISA has a history of contributing significantly to the accounting profession, specifically for its transformative agenda (Sadler & Wessels, 2019). UNISA enrolls approximately 40% of all accounting students in South Africa and produces at least 20% of accounting graduates (UNISA, 2024b). It is thus imperative that its students succeed. Beyond the individual success of the students, the institution contributes to the redress of the social injustices of South Africa's past by contributing to reducing the inequality in education (Twyford et al., 2024), and through its post-graduate diploma in accounting, contributes to increasing the economic skills base of the country, which is required for a developing economy (Musundwa & Hammond, 2024).

The post-graduate diploma in accounting enables access to the prestigious CA designation. The postgraduate program (which is the subject of this study) comprises five subject areas: Applied Financial Accounting I (FA1), Applied Financial Accounting II (FA2), Applied Auditing (AU), Applied Management Accounting (MA) and Applied Taxation (TAX), which must all be passed to attain the qualification and sit for the first professional assessment. The success rates of students enrolled in this program have declined significantly over time and continue on this trajectory. Table 1 provides an overview of these declining rates from 2019 to 2023, categorised according to the modules undertaken within the program.



**Table 1***UNISA CTA statistics (2019–2023)*

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>AU</b>	51,81%	78,10%	49,06%	43,53%	26,16%
<b>FA1</b>	55,72%	76,62%	48,54%	40,05%	14,12%
<b>FA2</b>	58,84%	46,91%	46,94%	22,44%	25,35%
<b>MA</b>	39,15%	64,57%	34,75%	26,26%	14,93%
<b>TAX</b>	43,52%	64,55%	64,09%	39,29%	14,29%

The presented data reveal a noticeable pattern of decreasing pass rates among postgraduate students. This pattern is particularly evident in the sharp decline in 2023 compared to 2019, representing a reduction of more than half over five years. Such statistics provide compelling evidence of the challenges confronting students (and their educators and the institution). In an institution positioned to effect significant social change, steep declines such as this are bound to have detrimental socioeconomic effects (Musundwa and Moses, 2024). Moreover, this decline notably affects the influx of qualified professionals into the labour market and exacerbates the prevailing shortage of critical skills within the sector (Musundwa & Moses, 2024). The declining trend underscores the need for a comprehensive analysis to identify the underlying factors driving this downturn. The impetus for undertaking this study stems from acknowledging the transformative capacity of e-learning in augmenting educational and employability prospects. However, the persistently low pass rates underscore the imperative to scrutinise the barriers that impede student achievement and devise tailored interventions to mitigate these obstacles, especially when equity students make up most of the population. In the section that follows, we present our findings.

## **Results**

This study aimed to identify the factors contributing to low success rates in distance e-learning postgraduate accounting programs (within the framework of Moore's transactional distance theory) and make recommendations on how to address those factors. The findings are as follows:

### **Communication**

It was evident in the interviews that all university communication platforms (including the learner management system, tutorial platforms and discussion forums, among others) served as conduits for administration, even though their primary purpose was to facilitate dialogue between educators and students (in the absence of face-to-face interactions). One educator commented as follows:

Because UNISA is distance learning, a lot of the focus of the students is on the administration. It becomes a focus for students, and then they contact the lecturers with admin queries because we answer the emails and phone calls. (AL2)

Another lecturer (AL4) confirmed that lecturers had become the default contact centre for all student queries. A student (AS2) also confirmed this assertion, stating that “the response from the subject lecturers' side was very quick”.

From the students' perspective, consultation and time to engage with educators allow them to reach out for empathetic engagement. However, even this time is taken up by administrative tasks that could be more efficiently managed through systems such as “streamlined online services” (AL5), especially given the magnitude of the UNISA student base. Literature cites consultation as a key component of the institutional academic support offered to students (Lumadi, 2021a). Therefore, if addressing inefficiencies in administration becomes the overriding purpose of consultation, students' prospects of a successful journey are diminished. Institutions can better equip students to overcome academic obstacles and thrive in their academic pursuits by enhancing internal support services (including general administration) and thus fostering a culture of effective communication (Nyboer, 2024). The communication gap between lecturer and student in ODeL exists by virtue of the institutional model's nature. Dwivedi et al. (2020) emphasise the importance of implementing streamlined booking systems to effectively manage technical queries amid the complexities of communication surrounding technical support and educational transition.

Another challenge cited by an educator is that the system does not support an effective form of dialogue where they can communicate emerging risks to students in a timely manner:

But with the ODeL, we are not policing the students. We might say, we give them the timetable, but there is no policing or ‘please study now because there's a test and there's a register of you being in class or not’ (AL4)

In his theory, Moore (2013) explains that while dialogue should indeed be interactive, it must be directed by the educator towards improving the student's understanding. This places much responsibility on the educator (and the institution) to facilitate the productive educational dialogue with the student within the means available. Research does, however, emphasise that it's not the communication tool that facilitates dialogue but rather the willingness of both parties to engage with the bouquet of available tools. This engagement with the tools is recognised as a significant challenge in the shift towards online-centric learning (Habib et al., 2021).

The broader recognition of the transition from traditional teaching and learning strategies to online learning indicates the urgent need for universities to implement clear and effective communication strategies (Bailey & Lee, 2020). These strategies are vital for circumnavigating the complexities of technical support and educational transformation in the digital age (Habib et al., 2021), amplified by socioeconomic constraints such as finances and time, which complicate dialogue (ibid). Thus, dialogue serves as a vital link between students and educators.

Where the primary aim was to foster a meaningful learning experience, the focus on administrative concerns instead shifted attention away from academic engagement from students already constrained by time.

## **Program Structure**

The interviews indicated that educators do not have complete control over the program structure within the ODeL institution. Given the institution's large scale, administrative services are predominantly centralised. As a result, these centralised services play a significant role in shaping

the final delivery of the program to students. The specific impacts of these influences are explored in detail below.

### ***University centralised administration***

The interview results revealed that administrative issues associated with centralised university services made it difficult for accounting educators and students to engage in meaningful educational dialogue. An educator shared the following regarding administrative frustration and how it takes away from the academic focus: “We often find these students are not asking us technical (accounting-related) questions. It’s more the administration side of it ...which we always can’t help them with...” (AL1)

While educators enjoy the support of content development experts, as suggested in the theory (Moore, 2013), registering, onboarding and ensuring students have access to the content is not necessarily in their control. Zwane and Malale (2018) argue that key administrative issues, such as timely student registration and streamlined assessment scheduling processes, are essential components of student success since they directly affect the ability of students to access courses and manage their academic workload effectively. A student confirming the same remarked as follows: “But then the administration part of the course supersedes the goodness of the program offering because the way the admin is so bad, you end up even forgetting if their program is good or not...” (AS4). The infrastructure necessary to enable a thriving ODeL environment is therefore compromised by overwhelming administrative challenges for educators and students. Another student explained how frequent changes to examination schedules created frustration, anxiety and a loss of control over their courses, remarking as follows:

We were supposed to write the supplementary at the beginning of the year, but there was a problem. Then, they postponed those supplementary to March because they were supposed to be venue-based. March came, and then we were told that they would still have them online. We might not be fully prepared for things that are unsettling because of this online thing. (AS6)

This student’s comments reveal frustrations surrounding the course's administration and not the course's technicalities that contribute to academic demise. These frustrations underscore the theory that emphasises how the program structure influences how the student will respond (ibid). This finding further confirms Msomi’s (2024) study, highlighting how institutional structure and, by default, program structure contribute to the instability in the educational delivery of higher education universities.

### ***Program administration***

The first question all educators were asked in the interviews was: “How do you think your students experience their journey?” The corresponding question to all students was: “How do you experience your journey at UNISA?” These questions sought to ascertain whether the programs were responsive to learner needs. The responses from both cohorts of participants delved into reflections on how challenging the environment was. One of the accounting educators expressed:

I do not think students understand the UNISA environment. They might have certain expectations of this (e-learning) system and how it will do well for them, but they do not understand it. The majority of students take the initiative to understand only at the end of the term... (AL4)

This educator pointed out that UNISA's tuition model is unique to an ODeL environment, but students fail to familiarise themselves and engage with the provided structure, contributing to their failure. He indicated that students engage with UNISA as an examination centre (indicating the heightened transactional distance), which was confirmed by another educator (AL3). The common feature highlighted by both cohorts of participants was the negative impact of administrative challenges on the delivery of the program. These challenges were further extended to the assessment platform used by the university.

### **Assessment administration**

The interviews revealed that administering the assessment process, which was supposed to serve as a feedback mechanism for students on their progress (Moore, Michael Grahame, 2013), was frustrating for both students and accounting educators. The main concern was that technological constraints compromised the students' trust in the system.

Sometimes, you find that the system does not open. The paper (script) is not showing. You must still look for a fix (during the submission process). It was just a mess. Then, it was that submission process. You will find that the system closes before the submission is processed. Imagine having all of that while you are still going to write paper 2 - after submitting paper 1. (AS7)

Here, the student refers to their emotional state while undertaking the assessment. Technological frustrations contribute to a response that increases transactional distance, as students are compelled to make decisions in a high-stakes environment. Moore's theory recognises assessments as a crucial dialogical tool for reality testing and providing feedback, making it essential that the assessment platform functions effectively. Langenfeld (2020) affirms that a lack of trust in proctoring systems among students further undermines their confidence in the assessment process and contributes to scepticism regarding the effectiveness of online assessment methods, driving an adverse response to the process. One educator commented as follows on the integrity of assessments:

There are again third-party providers who have taken advantage of these online assessments, whereby they sell to our students the answers during an exam for a fixed fee. So, we actually catch the students because they are not even clever enough to copy...So, all they (students) want is to pass at the end of the day. The other challenge is the internet connection and whether the student has a laptop, because now, with IRIS (*the invigilation software program*), you need to have a laptop with a webcam. Now, with the load-shedding (*the provision of electricity nationally is managed through rolling blackouts*), it even makes things worse. (AL3)

This remark highlights that certain administrative challenges extend beyond the institution's control, reinforcing that education is a microcosm of society. The country's inadequate digital connectivity supply, cost constraints related to being online (data costs), and the country's strained electricity supply further exacerbate program delivery issues (Enwereji et al., 2024). Educators supporting students who are already marginalised within the economy face additional difficulties, as they are impacted by the same socioeconomic challenges that make delivering education difficult in the first place.

### **Technological infrastructure**

In addressing technological infrastructure, Moore's theory highlights the importance of selecting appropriate media for program delivery. Choosing the most suitable medium for each teaching process is essential to ensure that teaching programs are as effective as possible in minimising transactional distance (Moore, 2013). The appropriateness of this choice depends, in part, on various factors within the transactional environment, including learner characteristics, such as the socio-economic background of equity students and their limited proficiency in educational technology due to the digital divide (Dijk, 2017), and content characteristics, particularly the rigidity of technical accounting material. A lecturer shared: "Students find challenges in utilising the student portals and the available systems, like the proctored invigilator systems. It seems to create much panic at times. Moreover, it disrupts the assessments and threatens a student's success." (AL5). Perhaps this reaction indicates the communication media's inability to respond to this equity student's needs.

In their work, Souto-Romero et al. (2024) emphasise the importance of implementing robust strategies to ensure the effectiveness and integrity of fully online assessments and learning management systems. This will alleviate concerns and enhance confidence in the online learning experience, ultimately reducing the transactional distance. Serutla et al. (2024) suggest that attending to such challenges requires proactive measures to bolster the systems' reliability, functionality, and user-friendliness, thus ensuring that they adequately support students' diverse needs and promote learner autonomy.

### **Student Autonomy**

Students' behaviours and sense of autonomy are influenced by how they respond to their educational experiences. Educators seeking to influence behaviour must possess the skills to understand how program structure and dialogue adjustments can achieve the desired outcome (Moore, Michael Grahame, 2013). One educator commented on this matter as follows:

We know that doing something like gamification might bring them back because students care about marks. So, if you tell them that it will count towards your year mark, we know that they will do it and that, in turn, will force them to engage with our material. So, we want to increase the level of engagement because we truly feel that the support we give them is beneficial and will help them with their tests and exams. (AL3)

Although these are the educator's intentions, students do not seem to perceive the interventions as intended. While they are aware of the support available, they interpret it as an added workload in an environment where they are already overwhelmed by the demanding nature of the postgraduate syllabus, characterised by its rigidity, low dialogue and high-stakes pass requirements, alongside the additional administrative burdens inherent in the ODeL setting.

After all, I have a family. I am a mother. I have kids. So, I can't just wake up one day and say, 'You know, kids, we are not going to eat this month. I have an IRIS that I must deal with.'(AS3)

At this stage, gamification represents an insignificant incentive for the student. Hailikari et al. (2018) confirmed that universities need to reassess the workload distribution placed on students, especially those who balance work and family responsibilities alongside their studies. Typically, equity students have challenging socioeconomic backgrounds (Musundwa 2024). Implementing strategies to optimise workload distribution and to provide adequate support can mitigate the

adverse effects of high-workload modules like accounting, fostering a learning environment that is conducive to student success (Uiboleht et al., 2019; Maimela, 2022). In Moore's context, a rigidly structured course with little opportunity for student input leads to low autonomy and, ultimately, poor results.

While accounting educators believe students need to be lured back into the environment, the interviews revealed that they were engaged in their studies. They had invested all their energy in finding ways to get around the formal university system, which caused them angst. They used the university as an exam centre (ibid), a sign of desperation rather than disengagement.

We (students) interact well on Telegram. Then, we have those WhatsApp groups with which we interact. I have also enrolled for extra classes with an external tutor; there is a lot of material, and it is comprehensive. (AS5)

This student reinforces what Moore suggested as critical in delivering an effective program: the choice of communication media which would respond to students' needs. While the students' behaviour is predictable (as they have chosen how to respond per Moore's theory), it further highlights a prevailing need for enhanced accessibility and effectiveness of university-provided resources. Lewis (2023) points out that if university students resort to external resources, the university's ability to adequately meet the diverse needs of its student body will be compromised.

### **Insights for other institutions and educators**

Having gathered data from educators and students, the following recommendations are made as considerations for enhancing meaningful participation of equity students in ODeL environments (supporting the suggestions embedded in the findings section above):

Effective communication and meaningful engagement contribute significantly to the student experience and ultimately academic success. By adopting structured communication strategies that emphasise academic dialogue rather than purely administrative exchanges, educators can create more impactful and supportive interactions with their students. At an institutional level, expanding and leveraging diverse media platforms can foster proactive, timely engagement, whether through early warning systems to identify students in difficulty or automated reminders that keep learners on track with key deadlines. Such tools enable timely intervention, empowering students to stay connected and supported throughout their studies. Educators are encouraged, and should be equipped, to develop the digital fluency needed to navigate and harness these platforms effectively. By thoughtfully integrating multiple media channels into program delivery, academics can not only strengthen communication but also better manage their workload, creating a more responsive, engaging, and student-centred learning environment. Enhancing program flexibility and nurturing student autonomy can play a transformative role in improving academic performance. Reimagining course design to allow greater adaptability in learning pathways, while upholding academic excellence, can empower students to take ownership of their learning journeys.

Incorporating innovative assessment methods, such as gamification, already piloted in certain modules, offers valuable opportunities to sustain engagement and encourage active participation. By embracing diverse, student-centred approaches, educators can create dynamic learning environments that inspire curiosity, commitment, and continuous growth.

Tackling socioeconomic barriers is essential to achieving genuine equity in education. Institutions can make a meaningful difference by improving access to digital resources and easing financial burdens that limit participation, while fostering online peer mentoring and vibrant community-building initiatives beyond the often underutilised discussion forums to provide stronger academic and emotional support networks. By remaining responsive to the digital spaces where students naturally connect, educators can engage with them more authentically, meeting their needs within environments that feel both familiar and empowering.

In the post-COVID era, where online learning has become an integral part of higher education, this study illustrates that achieving meaningful access extends beyond technology and policy, it requires a deep appreciation of how institutional structures, communication patterns, and socioeconomic contexts interact to influence student autonomy and success. By framing these dynamics through Moore's Transactional Distance Theory, the paper advances both theoretical and practical discussions on equity in distance education. In doing so, it positions ODeL institutions as leading examples of how higher education can be reimagined to promote transformation, inclusivity, and lasting impact within accounting education and beyond.

## **Conclusion**

ODeL institutions hold immense potential for fostering inclusive higher education, particularly in disciplines such as accounting, where professional qualification barriers remain high. This study has illuminated the challenges that impede student success, from administrative inefficiencies to technological barriers and rigid program structures. By applying Moore's Transactional Distance Theory, the findings underscore the need for a balanced approach that integrates structured academic support with enhanced student autonomy. Addressing these concerns through targeted institutional reforms will improve success rates and strengthen the role of ODeL institutions in driving equitable transformation in the accounting profession and beyond. A key limitation of this study lies in its exclusion of insights from students who were disengaged. Future research should therefore employ innovative methodologies to capture these marginalised perspectives. Moreover, longitudinal investigations are recommended to evaluate the long-term impact of the proposed interventions on student performance and engagement within an evolving e-learning context.

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