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Repositioning the Teaching Approaches towards Accounting Curriculum Implementation in Selected South African Rural Secondary Schools

Thembela Comfort Ntshangase* 

Department of Curriculum & Instructional Studies, Faculty of Education,
University of Zululand

Maria Sewela Mabusela 

Department of Curriculum & Instructional Studies, Faculty of Education
University of Zululand

Abstract. This study was triggered by the poor academic performance of accounting learners in rural secondary schools in South Africa. Through constructivist learning theory the study aimed at repositioning teaching approaches that may be used to implement Accounting curriculum effectively in South African rural secondary schools. Qualitative approaches were used in generating data from twelve (12) teachers through face-to-face interviews and observation in the classroom. All participants came from one circuit management. This study offered innovative ideas to all parties interested in the implementation of innovative teaching and learning approaches that can enhance learners' academic performance in accounting. The study recommends that qualified experts be part of the capacity-building programmes that are used to equip teachers with knowledge and skills on Accounting teaching pedagogies ; the collaboration of the Department of Basic Education (DBE) and the Department of Higher Education and Training (DHET) be strengthened, a handbook of teaching strategies be developed by professional bodies in Accounting to strengthen Accounting teaching strategies for rural secondary schools; and the review of the curriculum content and the teaching hours of Economics and Management Sciences require urgent attention.

Keywords: accounting; approaches; curriculum implementation; strategies; rural secondary schools

1. Introduction

Dean, Perkiss, Simic Mistic, and Luzia (2020) argue that Accounting subject provides learners with essential knowledge, skills, values, and attitudes that

*Corresponding author: Ntshangase TC; NtshangaseT@unizulu.ac.za

enable them to participate expressively in economic and social environments. Additionally, Asonitou and Hassall (2019) attest that accounting subject provides a range of expertise, values, and attitudes that shape learners' career opportunities in fields such as finance, management, taxation, and auditing. Furthermore, West and Buckby (2023) agree that the Accounting discipline emphasises the principles of ethics, honesty, and responsibility. The discipline also handles the systematic manner of recording personal and business financial information, and events. Learners get the opportunity to acquire the skills of analysing, interpreting and communicating financial decisions and reporting to stakeholders and other interested parties.

Nevertheless, Lois, Drogalas, Karagiorgos, Thrassou, and Vrontis (2021) affirm that the corporate world continues to experience a drastic shift from the local market to the international one, which is caused by globalisation. Information and communication technology brings innovative developments which challenge the proficiencies of nowadays professionals in the fields of finance, management, taxation, and auditing. Schools are expected to provide basic skills in Accounting to meet the needs of prospective employers. Snoek (2021) agrees that tertiary institutions have responded to the issue of the globalisation market by repositioning policies in defining output skills, and by developing and providing various teaching and learning programmes that directly address professional skills development.

Most significantly, South Africa was engaged in the drastic revolution of education and training between the years 1989 and 1994. The drastic changes were also noted in the Accounting discipline. The NATED 550 curriculum was introduced after 1994 to reposition approaches that were used before the era of transformation in South Africa. Umalusi's report (2010) reveals that just after 1994, Accounting subject was graded into two options, 34 topics were delivered in High Grade (HG) while 25 topics were delivered in Standard Grade (SG). The two options were offered in different weights in terms of content and topics. The NATED 550 curriculum document had no clear plan for delivering the content in the classroom.

Subsequently, the area of focus for the NATED 550 curriculum was mainly on financial Accounting content. The basics of the content were laid strongly in Grades 8 and 9, which were also known as Standards 6 and 7, by then Accounting was treated as one of the subjects and not as one of the Economic and Management Sciences (EMS) sections, as it currently happens in the South African schools. Consequently, financial Accounting as one of the disciplines in Accounting subject was allocated more time for learning and teaching. The managerial accounting and auditing sections were not part of the secondary school Accounting curriculum, in the hope that learners would be engaged with them at tertiary institutions. This implies that the Accounting foundation for the tertiary level was not laid well at secondary schools. Therefore, financial Accounting and other important topics, such as Value Added Tax (VAT), was also not part of the secondary school Accounting syllabus. The theory of Accounting, Accounting principles (generally accepted accounting practice), and Accounting concepts were not emphasised (Umalusi, 2010). In the NATED 550, there was no specific

document that provided the methods and strategies that could be used by Accounting teachers. As a result, the delivery of the Accounting curriculum was only centred around the direct instruction teaching method. Continuous assessment was also done under no clear guiding documents, such as the programme of assessment (POA). Continuous assessment guidelines (CAG) were decentralised according to provinces and there was no consistency in weighting the assessment tasks.

Eloquently, Das and Singh (2018) agree that programmes that are designated for Accounting as a subject must involve financial statements, internal business controls, executive and management ethics, procedures for safeguarding corporate assets, and legal procedures for financial markets components. Accounting put more emphasis on skills that provide total development to learners, and instill a scholarly mindset, individual, social and interaction, professional and fiscal, and managerial and corporate skills. Researchers are of the view that it should also cover ethics, citizen interest, responsibility, and integrity. Teaching methods for Accounting should include real-world live case studies; therefore, the teaching methods used should not view teachers as presenters but as change agents.

Consequently, the training of Accounting teachers in both curriculum content and curriculum methodology must be regarded as an imperative matter. Furthermore, Atuhurra and Kaffenberger, (2022), assert that training programmes that cover both curriculum content and curriculum methodology may assure that teachers return to class with relevant skills.

2. Problem Statement

In an endeavour to attain positive and smooth Accounting curriculum implementation, the KwaZulu-Natal Department of Education (2021) adopted the provincial curriculum management strategies that focus on four tactical areas. The primary area is "*Accounting content planning for effective Accounting curriculum delivery*" (p.13). This area proposes the learning content should be structured in a way that allows all schools in the province to follow a plan that links the topics with a reasonable method. The next strategic area relates to "*methodology for Accounting curriculum delivery*" (p.13), which provides the finest ways of conveying skills, knowledge, principles, progress, and attitudes to learners in a style that shapes them not only to accomplish their education goals but also shine in their attainments. It is linked to the provincial intention to increase the number of distinctions in key subjects. Another strategic area is the "*Accounting assessment of the effectiveness of the delivery methodology and the quality of curriculum delivery*" (p.13). The main objective of curriculum assessment practices is to determine teachers' and learners' work in the whole system. The last area is "*Accounting curriculum feedback*" (p.13) This portion of the strategy records and defines feedback on curriculum delivery. The main purpose of curriculum feedback is to guarantee that the strategy leads to the attainment of its projected results.

Nevertheless, the KwaZulu-Natal Department of Education (KZN-DoE) (2021) reveals in its curriculum management strategy that some schools underperform in Accounting in the National Senior Certificate, which is an insinuation that

Accounting content knowledge is one of the challenges to Accounting teachers. Schools' and learners' under-performance justifies that some Accounting teachers are still incompetent in handling all the areas of Accounting content, and this results in gaps in learners' Accounting content knowledge. Furthermore, KZN-DoE states that the provincial curriculum management strategy can enhance the condition by offering solid training to teachers on identified topics before they go to class. The strategy would ponder ways of evaluating the level to which teachers know and comprehend the curriculum content and will go outside content and attend to the teaching methodology for all areas of content that have been dealt with.

Moreover, the Department of Basic Education (2021b) attests that King Cetshwayo District was one of the districts that underperformed in Accounting in KwaZulu Natal in 2021. King Cetshwayo District only managed to get (66.4%) in Accounting compared to (74.7%) of national results in Accounting, and the province of KwaZulu Natal got (70.1%). King Cetshwayo District got below (70%) which was targeted by the province of KwaZulu Natal. Furthermore, the Department of Basic Education (2021a) indicates "poor mathematical and arithmetical ability, language barriers linked with poor comprehension skills, inability to identify relevant information to answer specific sub-questions, lack of meaningful revision of relevant grade 10 and 11 content, and lack of formative testing" (pp.13-14) as some of the factors that contribute towards the underperformance of students in Accounting.

Aim

This study aims at identifying strategies that will enhance Accounting curriculum implementation in an endeavour to reposition teaching approaches for quality education in rural secondary schools.

Objectives of the study are to:

- Determine the level of teachers' proficiency in the content knowledge of teaching Accounting in rural secondary schools;
- Establish whether teachers are equipped with suitable teaching approaches to teach Accounting in rural secondary schools; and
- Identify challenges experienced by Accounting teachers in rural secondary schools.

3. Theoretical Framework

This study is underpinned by the constructivist theory of learning. The constructivist theory of learning gained its prominence during the time of Socrates, who believed that teachers and learners should collaborate to interpret and construct unknown knowledge by finding solutions (Schiro, 2012). Suryawati and Osman (2018) state that the term constructivism was further developed by Piaget (1967) in sights of learning through constructivism.

Constructivism as an educational theory suggests that teachers must use learners' prior knowledge, by allowing learners to put their knowledge into practice. Constructivism purports that there is a shift in the field of education that has taken place, from the use of teacher-centered to learner-centered approaches in the learning and teaching process (Biggs, 2011). According to Fosnot (2013), most of

the interpretations of the meaning of constructivist philosophy reveal that it includes the continuous change in the emphasis of teaching, and places the learners' own hard work to comprehend at the centre of the educational initiatives. Constructivist learning philosophy assisted in understanding various approaches that can be used to implement Accounting curriculum in rural secondary schools. Constructivism learning theory is also known as a framework for generating the meaning of knowledge through the collaboration of problem-solving and collaboration. Interaction between teachers and learners can assist teachers to find a better way of implementing an Accounting curriculum in rural secondary schools. Constructivism includes features such as "culture, context, literacy and application of knowledge". All of these features assist teachers to evaluate and ascertain the effect of approaches in Accounting curriculum implementation (Mogashoa, 2014,p.58). The researchers expected different views and experiences from the teachers on the approaches that they use to implement Accounting curriculum in rural secondary schools.

4. Research Methodology

A qualitative research approach was used together with a phenomenology research design to conduct this study. An exploration of Accounting teachers' views and experiences was done to generate data for this study. Hence, phenomenology philosophy foregrounded this study as the researchers were interested to explore participants' views and experiences. Maree (2016) agrees that phenomenological research focuses on "the meaning that certain lived experiences hold for participants" (p.77). Subsequent to that, Moustakas (1994) hold the view that "to determine what an experience means for the persons who have had the experience and are able to provide a comprehensive description of those experiences. From the individual descriptions, general or universal meanings are derived" (p.13).

Therefore, to generate data, this study employed purposive sampling because it is the type of sampling that is appropriate for qualitative research. Creswell and Creswell (2017) assert that purposive sampling aims for individuals who are chiefly informed about the issues under investigation. Twelve (12) grade 10 to 12 Accounting teachers participated in the study, in-depth interviews were used to determine the level of teachers' proficiency in the content knowledge of teaching Accounting, to establish whether teachers are equipped with suitable teaching pedagogies, and to identify challenges experienced by the Accounting teachers' in teaching the subject in selected rural secondary schools of King Cetshwayo district. Four (4) circuits in one circuit management were targeted to generate data. Three (3) schools from each circuit were identified to represent the circuit in data generation, they consisted of one (1) best-performing school, one (1) average school, and one (1) poor-performing school from each circuit. The schools were identified in terms of the 2021 DBE National Senior Certificate results. All targeted secondary schools had one Accounting teacher who teaches from grades 10 to 12.

Additionally, the same twelve (12) teachers were used for classroom observations to determine the level of teachers' expertise on the content knowledge in teaching Accounting; to understand and establish whether teachers were equipped with suitable teaching approaches to teach Accounting, and to identify challenges

experienced by the Accounting teachers' in rural secondary schools of King Cetshwayo District. The district is one of the rural-based districts in the province of KwaZulu Natal.

Henceforth, analysis of data took place. In analysing data, table one (1) below presents themes and sub-themes that were produced soon after all interviews and observations had taken place. The process started by organising qualitative data that had been collected from participants through interviews and observations.

Table 1: Themes and sub-themes

THEMES	SUB-THEMES
Determining the level of teachers' proficiency in the content knowledge of teaching Accounting:	<ul style="list-style-type: none"> ✓ General teaching experience. ✓ Accounting teaching experience. ✓ Highest qualification in the field of education. ✓ Highest qualification in accounting at the tertiary level. ✓ Current conditions that Accounting is taught under. ✓ Planning and preparation of accounting lesson.
Establishing whether teachers are furnished with suitable teaching approaches to teach Accounting	<ul style="list-style-type: none"> ✓ Approaches and methodologies in teaching Accounting. ✓ Approaches to assess Accounting. ✓ Understanding the use of curriculum documents to teach Accounting. ✓ Strategies for teaching Accounting.
Identifying challenges experienced by accounting teachers in teaching Accounting	<ul style="list-style-type: none"> ✓ Challenges that Accounting teachers are experiencing when introducing Accounting at the FET Phase. ✓ Assessment in Accounting. ✓ Other challenges in learning and teaching accounting in schools.

5. Ethical Considerations

Informed consent forms were signed by all participants. Processes were outlined all the time when specific steps were required; duration was revealed before participation started, there was transparency, and participants were made aware of their rights to refuse participation and abandon participation at any time.

6. Results From Interviews

6.1 Determining the level of teachers' proficiency in the content knowledge of teaching Accounting

6.1.1 General and Accounting teaching experience

The results show the overall individual experience in constructing knowledge and the experience in constructing Accounting knowledge in Grades 10 to 12. The years of experience in constructing knowledge were used to determine the level of teachers' proficiency in the content knowledge especially in assisting learners to construct Accounting knowledge. The findings revealed that the general teaching experience of (91.67%) who were interviewed, was equal to their Accounting teaching experience. Only (8.33%) had a different experience in teaching Accounting to that of their teaching in general. One teacher had 24 teaching experience in accounting and in general. The other teacher had the least experience in general teaching and eight years of teaching Accounting. That means all other participants' experience of teaching Accounting ranged from 8 to 24 years.

Despite the experience participants had, the School Subject Report by the Department of Basic Education (2021a and 2021b) report, revealed that Accounting NSC examinations and technical report results have never reached a target of (70%) since 2014 in King Cetshwayo District.

6.1.2 Highest qualifications in education and Accounting at the tertiary level.

This theme focuses on the participants' qualifications in general teaching, the highest qualification in education for all participants, and the highest qualification in Accounting as the subject taught by all participants. All these qualifications were used to determine the level of teachers' content knowledge in Accounting. Only (8.33%) of the participants had an NQF level 9 in Education as their highest qualification, which was the highest qualification among all participants. (16.67%) had an Honours degree in Education as their highest qualification, (33.33%) possessed a Postgraduate Certificate in Education (PGCE) as their highest qualification, (33.33%) had the Advanced Certificate in Education (ACE) as their highest qualification, and only (08.33%) had the Secondary Teaching Diploma (STD) as their lowest qualification. Approximately (58.33%) of the participants had a Secondary Teaching Diploma as their highest qualification in Accounting content. (33.33%) had a Bachelor of Commerce degree (B.Com) as their highest qualification in Accounting content, whereas, only (8.33%) had a Bachelor of Education degree (B.Ed.) as their highest qualification in Accounting content.

6.1.3 Current conditions under which Accounting is taught

All 12 participants revealed in different ways that they enjoy teaching Accounting. Some of them were teaching EMS in the GET band (Grades 8 to 9), but, the dominant subject in their teaching load was Accounting. There were (25%) of the participants who were teaching EMS, and (75%) were teaching Accounting from Grades 10 to 12, The participants provided the following answers:

Teacher TA: *"I'm teaching only Accounting in Grade 12. Accounting does not only involve theory or practical, it tries to balance the two, which is more relevant to the lives of learners, and those who are working hard are enjoying doing Accounting".*

Teacher TE: *"I'm only teaching Grades 10 and 11. I enjoy teaching this subject, it is practical, which keeps me working with learners, and it also talks to what is taking place in the country every day."*

Teacher TK: *"I am currently teaching Grades 10, 11 and 12, and I enjoy teaching Accounting, especially as it deals with figures, I like working with figures. I also like to analyse with figures."*

6.2 Establishing whether teachers are equipped with suitable teaching approaches to teach Accounting

The KwaZulu-Natal Department of Education (2021) maintains that "a provincial curriculum management strategy can improve the situation by offering direct training to teachers on identified topics before they teach learners at the school level" (p.10). The curriculum management plan also addresses the methodology that is used in teaching all content areas. It is for this purpose that content preparation must be accompanied by the relevant methodology that supports teachers in the construction of Accounting knowledge.

Although, teachers need content support and training, however, Dai (2019), argues that Accounting education and its instructional methodology are also influenced by external factors such as the Accounting profession, but what should be learned by learners can be influenced by how the teacher deliver content in the classroom. Furthermore, Alm, Beery, Eiblmeier, and Fahmy (2022) argue that a path to facilitate competence in learners is to use teaching strategies that allow learners to build competence through acquiring knowledge, applying it, and gaining insight. Therefore, it is important to find the relevant strategies to teach Accounting content as per the guidelines of the KwaZulu-Natal Department of Education.

The majority of the participants (91.67%) confirmed that they understand how to conduct both formative and summative assessments in accounting. Only (8.33%) of the participants maintained that they did not understand how to conduct formative assessments. Additionally, (83.33%) of the participants suggested that the Accounting paper should be divided into two papers, just as in other subjects such as mathematics, mathematical literacy, and economics. Interestingly, (8.33%) of the participants suggested the use of the old approach that was practiced during NATED 550, which had two assessment options for a subject namely, standard grade and higher grade. Another (8.33%) of the participants suggested that formative assessment should contribute (50%) to the learners' final mark as should summative assessment.

Hence, it is vital that Accounting assessments should be reliable, progressive and merged into teaching, and not be seen as an add-on activity at the end of the teaching process. Assessment should be regular as it is supposed to provide the educator with information on learners' progress, and improve his/her own teaching (Khechane, Makara & Rambuda, 2020). Ngwenya (2014) argues that "over-prescription of the curriculum has been identified as a possible constraint on the implementation of different teaching and learning strategies" (p. 207). Extensive dependence on prescribed assessment criteria and standards drives what is taught in the classroom, and teachers are not provided with the

opportunity to show creativity in using innovative teaching strategies acquired through their teaching experience.

Thus, the following were responses from some of the participants that participated in the study. They also suggested the teaching strategies that could be used to conduct assessment in Accounting:

TB: "Although there is positive feedback for both assessments, learners are struggling. I am not happy with the three-hour paper that is written by learners in June, September and November. The paper needs to be divided into two, just as in mathematics, physics, life sciences and recently in economics. It is too much for our children."

TC: TC: "I use formative to identify gaps and to discover things that you still really need to teach; and summative I use to grade learners or to check whether learners have acquired enough skills to go to the next grade. For formative, learners perform well and respond very well. Shockingly summative learners perform poorly probably because of pressure associated with summative assessment, knowing that if you fail this you may not proceed to the next grade. The best way is to separate the paper into theory and practical."

TF: "Formative are class activities, such as test. Formative assessments prepare learners to do summative assessment. The standard of the final examination paper is too high for some learners. A standard grade paper could be a solution as has been done before."

6.3 Challenges faced by Accounting teachers in the FET phase

All participants maintained that EMS has an impact on preparing learners for the Accounting, Economics and Business Studies content. Only (25%) of the participants were currently teaching EMS, and (75%) of the participants were not allocated EMS in their duty load. All participants revealed that if the Accounting section in EMS could be taught well it would be easy to teach Accounting in Grade 10. The results also revealed that most Accounting teachers were not involved in teaching EMS, which is a challenge on its own. The following is one of the various impacts which was identified by Accounting teachers:

TA: "Grades 8 and 9 have Foundation of Accounting for FET where they have to prepare subsidiary journals and post to the ledger as well as preparing a trial balance. So if they do not have that foundation it becomes difficult for learners to start Accounting in Grade 10."

Yet, the Department of Basic Education (2021b) in the Diagnostic Report for the National Senior Certificate Examination state that, "All topics in the Curriculum Assessment Policy Statement (CAPS) have been covered in at least one of the seven year-end or six supplementary examinations since 2008" (p.10). It, therefore, means that candidates had resources to use in preparation for the November 2021 Accounting paper. Furthermore, the Diagnostic Reports of 2017 to 2020 identified weaknesses and indicated strategies that should also be considered to support learners who are not sufficiently prepared for the National Senior Certificate (NSC) Accounting examination. It is clear that these resources were not employed in some centres or schools to prepare learners, this could be

due to insufficient budget to cover the costs of duplicating past examination papers. (Department of Basic Education, 2021b, p.10)

Soundly, it is evident that 100% of the participants had the CAPS document, the pacesetter, and examination guidelines which assisted them in planning to deliver their lessons. All the mentioned documents were provided by the Department of Basic Education. Teachers were expected to have confidence in delivering their lessons since they were clear on what to deliver in terms of content and what would be assessed. The participants were provided lesson plans in a format that was clear and understandable and the lesson plans included clear components such as topic, content, activities, and dates.

However, all the participants confirmed that their lesson planning did not show how they would be introducing their lessons, and there was no body of content or conclusion to their lessons. It was observed that participants' lesson plans did not reveal the objectives of the lessons, while the content was exactly from the textbook, and calculators were not available. In all lesson plans, textbooks and calculators were indicated as some of the resources that would be used for the lessons but were not used. It was confirmed as (50%) of the participants' lesson plans had no teaching strategies indicated, but the other (50%) indicated the strategies that would be used. Most of the participants indicated the question and answer, and discussion methods, as their chosen strategies, whereas (58.33%) of participants confirmed that they used both methods.

7. Results From Observations

7.1 Establishing whether teachers are equipped with suitable teaching approaches to teach Accounting

7.1.1 Strategies for teaching Accounting

All 12 participants have used different teaching strategies in implementing the Accounting curriculum. However, some had used teaching strategies that were not indicated in their lesson plans. All the participants' lessons indicated that they used cooperative learning as an active strategy. Alharbi, Elfeky and Ahmed (2022) maintain that in cooperative learning a teacher creates a task that allows learners to form groups. It can be a problem-solving task, in which learners learn about solving a problem, and decision-making, not as individuals but as a group. It is the learners' responsibility to teach their fellow learners the same skills they acquire during the learning and teaching process.

Most significantly, all the participants had created environments and opportunities where learners were able to construct knowledge on their own, and where they were also allowed to interact with one another. All the participants' lessons revealed that learners were allowed to write their answers on the chalkboard, and they were allowed to communicate answers to their peers. It was also observed that participants' lessons allowed learners to interpret transactions on their own, although learners were not motivated to investigate and collect information. Instead, they were allowed to read and interpret information. Killen (2015) states that "there is considerable evidence that what learners learn in problem situations influences their future thinking much more than information that they have read or been told in situations where they are not faced with a

problem" (p. 259). This was also identified during observations that when teachers were introducing cash budget topics to learners, learners shared different experiences amongst themselves.

7.1.2 Assessment in Accounting

The results indicated that only (75%) of the participants were able to provide a protocol for assessment, and the previous assessment tasks had shown that assessment protocols were followed. In some cases, previous question papers were used which showed that the minimum standard was met. All the participants provided the examination guidelines for assessment, although there was little evidence of whether teachers were using them. The participants were asked when were they using the examination guidelines, none were sure when they use the document. It was also confirmed that (83.33%) of the participants had managed to cover the scope of the whole Accounting class for both March and June assessments, whereas (16.67%) of the participants did not manage to cover the scope for Grade 10.

On the other hand, the National Protocol for Assessment provides a policy framework for the management of school assessments, school assessment records, basic requirements for Accounting learner profiles, Accounting teacher files, report cards, Accounting record sheets and schedules. This policy document focuses on assessment policy for both internal assessments for Accounting comprising of School-Based Assessments and the end-of-year examinations (Department of Basic Education, 2011b). It was also observed that participants managed to give learners access to a programme of formal assessment. The same participants had never planned the assessment with their learners; they did so alone and provided learners with a complete programme of assessment. It was learnt from participants that in their lessons learners do understand the difference between formal and informal assessment, although it was only (58.33%) of the participants to whom learners have shown the importance of informal assessment. Hence the whole (91.67%) of the participants understood the formal assessment. In support of the above, one of the participants stated the following:

TF: "At the end of this chapter you will write the case study and all information will be provided okwakho ukuphendula" {meaning...yours is to respond to the questions}. One learner asked, "Izorekhodwa?" meaning "Is it going to be recorded?"

The DBE (2011c), in the National Protocol for Assessment Grades R-12, states that "informal assessment for Accounting is used for monitoring and enhancing of learners' progress. This is done through teacher reflection and teacher-learner interactions, which may be introduced by either learners or teachers through discussions, writing and presentations" (p. 3). Formal assessments for Accounting are written on a document called a Programme of Assessment, which includes projects, case studies, written presentations, controlled tests, and examinations. Additionally, Ngwenya (2014) indicates that "the practical nature of Accounting requires frequent practice in different skills to give learners opportunities to apply their knowledge of analysing and interpreting financial information within a given context" (p. 177). Learners need to be exposed to many different informal activities so that they acquire what their teachers are expecting from them. This

can take place during the learning and teaching process, or learners can use their own time at home to prepare activities (Ngwenya, 2014). Schreuder (2014) in agreeing, mentioned that “teachers should expose learners to different types of questions and particularly to examination-based activities and questions” (p. 146).

7.2 Other challenges identified during observation of accounting teaching and learning

In all 12 lessons observed, learners were sharing pertinent resources such as calculators and textbooks to keep the teaching and learning process going. In TL’s lesson, learners were asked to sit in groups so that it would be easy for them to share textbooks, although the participants urged those who could afford them to buy textbooks for themselves. This was revealed by a huge number of learners who did not write their homework, and they gave the excuse that their textbook partners were using the textbooks at their respective homes. Hence, Schreuder, (2014) is of the view that “access to good and correct resources, including textbooks, was one of the prerequisites mentioned for effective or good teaching. It is important that all learners have access to a good textbook, required stationery and a calculator” (p. 147).

Subsequently, the 12 lessons revealed that there was a challenge in English as the language for learning and teaching, as teachers had to translate some words into IsiZulu in order for learners to understand some transactions or statements. Participant TK said the following to support the statement:

“Kunamathemu amathathu ongakwazi ukuwa-budgethela, emfushane; ephakathi kanye nende” {there are three terms that one can budget for, short term; medium term and long term.}

Additionally, all the 12 participants’ lesson presentations were for learners who did not write their homework as they were asked to do in the previous accounting lesson. All learners who did not do their homework failed to give valid explanations and evidence. In other cases, teachers found that some learners had cheated by copying homework from their classmates. Learners did not dispute that they had copied homework from their classmates. It came out that those learners who did not qualify for progression to Grade 12 were the ones who progressed in 2020 from Grade 11 to Grade 12, and in 2021 they were found to be struggling with most activities, especially the homework.

8. Findings Of The Study

8.1 Determining the level of teachers’ proficiency in the content knowledge of teaching Accounting

The study revealed that the participants had between eight and 24 years of experience in constructing Accounting knowledge. Most of the teachers still have a Senior Teacher’s Diploma (STD) as their highest qualification for teaching Accounting. STD is no more a relevant qualification as it only focused on the financial accounting while the curriculum covers wide range of topics. Now there are sections such as cost Accounting, business ethics, and internal control. Hence, Maree (2022) blames the South African education system for the poor-quality schooling of learners, as the majority of teachers’ training was offered in colleges of education that provided education of poor quality instead of universities.

In support, Ahrens (2022) suggests that Accounting's content must be related to social issues that are taking place in everyday events. It must also develop the ability to think critically and creatively, as well as make decisions. All these are of course dependent on the teachers' command of content, and ability to deliver it well in the classroom. In order to be relevant to a wide spectrum of learners, the high school Accounting content should not restrict itself mainly to financial Accounting topics, as does the university Accounting course. At school, topics drawn from other disciplines (e.g. the establishment of a business, internal control procedures, cost Accounting, and alternative forms of investment) have found their way into the course, including bookkeeping and financial Accounting nature topics. Teachers have also failed to integrate and align financial Accounting to internal control procedures, or the ethics of a business.

Yet, the findings revealed that teachers could not master the accounting content very well as they had focused on financial Accounting, not on the integration of financial Accounting or cost Accounting and internal control or code of ethics. The DBE (2011a) indicates that Accounting learners must be able to record, analyse, and interpret financial and other relevant data in order to make informed decisions; develop and demonstrate an understanding of fundamental Accounting concepts. They also need to be able to relate skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice, encourage self-development; organise and manage their own finances and activities responsibly and effectively, and apply principles to solve problems in a judicious and systematic manner in familiar and unfamiliar situations.

8.2 Establishing whether teachers are equipped with suitable teaching approaches to teach Accounting

The participants mentioned various approaches that they use for teaching and learning, including, discussion; question and answer; writing; group discussion; telling; problem-solving; case study; and individualisation. These approaches were indicated by teachers in their lesson plans as those that they were going to use during lesson presentations. It was found that teachers had attended compulsory workshops at least once every year at the beginning of each year, and those were facilitated by the subject adviser. It was found that those workshops had nothing to do with either teaching approaches or Accounting content, but just for orientating Accounting teachers to the new year and reviewing the previous year's results without any tangible solutions. Terblanche and De Clercq (2020) maintain that the content and pedagogy of the high school Accounting curriculum need to be revised and brought up-to-date. The approach would be based on the experience and perception of the South African Institute of Chartered Accountants (SAICA), which would explore how Accounting decisions influence the everyday living. Meanwhile, a pedagogical review would entail teaching Accounting in context, by using a case-based approach and promoting integration with other business disciplines.

Moreover, it was found that there were workshops organised and facilitated by fellow teachers who had been identified by the DBE. It was not clear to other teachers which criteria had been used to select teachers who had facilitated those workshops. It was also not clear whether these workshops were for Accounting

content or strategies to teach Accounting. The following were found during the lessons' observation:

- Teachers could not use the teaching approaches that they had mentioned in their lesson plans.
- Teachers were not aware of either the teaching strategies or methods that they had been using during the lesson.

Asarta, Chambers, and Harter (2021) agree that teachers and HODs have no specific teaching methods that they can show during curriculum delivery. However, referring to the observations of the Grade 10 Accounting lessons, most teachers used the question and answer method as well as talk and chalk.

Then, on the issue of assessments, participants revealed that most learners manage to distinguish between formal and informal assessments of Accounting or between the formative and summative assessments of Accounting. The participants also revealed that learners are not struggling with formative assessment, but they struggle a lot with summative assessment.

Hence, on the curriculum documents to be used when teaching Accounting, it was found that all teachers have the required documents such as the CAPS document, the pacesetter or work schedule, lesson plans and examination guidelines. Apart from having all these documents, teachers did not understand how to use the combination of these documents effectively. Some participant used only CAPS instead of pacesetter and work schedule, which also guide them in lesson planning. The CAPS for Accounting was introduced to grade 10 in January 2012, to improve the implementation of the NCS to replace subject statements, learning programme guidelines and subject assessment guidelines. Teachers need to pace the content that must be delivered, to make sure that it is delivered on time; i.e. the pacesetter has been developed from the CAPS document.

8.3 Identifying challenges experienced by the Accounting teachers in teaching Accounting in the rural secondary schools

The subject of Economic and Management Sciences (EMS) deals with the resourceful and operative use of different types of private, public, or communal resources to satisfy people's needs and wants. "It echoes critically the effect of resource manipulation on the environment and on people. It also deals with the effective management of scarce resources in order to maximise profit" (Department of Basic Education, 2011c, p. 8). It was found that the foundation of Accounting as a subject is built in Grades 7 to 9 where learners do EMS. Some Accounting concepts are taught in Grades 7 and 8, and the completion of journals is introduced in Grade 9 together with the posting to debtors' ledger, creditors' ledger, and general ledger, and an introduction to the trial balance. Those Accounting concepts are called financial literacy, in EMS.

Nevertheless, the findings revealed that most of the teachers who are teaching EMS in Grades 8 and 9 are not trained to teach the Accounting section of the EMS. They are only able to teach the business studies section or the economics section; but EMS involves three sections, namely, entrepreneurship (which is found in business studies in Grades 10 to 12); the economy (found in economics in Grades 10 to 12); and financial literacy (known as accounting in Grades 10 to 12). If

teachers are struggling with financial literacy in EMS, that means learners are not provided with an adequate foundation in Accounting literacy. Additionally, only two hours per week are allocated for EMS in Grades 8 and 9. This is not enough for a subject like EMS which includes a combination of three, namely, Accounting; Business Studies, and Economics.

Other than that, in most classes, learners are still sharing the resources that are compulsory for teaching and learning Accounting, namely, textbooks and calculators. The Department of Basic Education (2011a) indicated that textbooks and calculators are among the resources that are needed for all learners to independently construct Accounting knowledge and are required at the early stage of learning as they are also needed for EMS. Surprisingly, it was found that teachers need to translate most of the transactions into isiZulu, which is the home language of most of the learners in the King Cetshwayo District. Learners find it difficult to construct their own learning when they are on their own at home, or during their independent tasks, including examinations. Language barriers may contribute to academic difficulties experienced by learners whose language of instruction is different from their home language (Aydin & Kaya, 2019).

Additionally, business English must be introduced as an additional subject to economic science learners, and this will enhance communication skills that can be used for Accounting learning construction (both the written and verbal forms). This will also help learners to participate in international business trade where English is dominant and serves as a major means of communication (Bratanych, Skydan & Leonardos, 2017). Moreover, it was found that most of the learners who struggle with constructing their learning through Accounting activities are those who have “progressed” from Grade 10 to 11 and from Grade 11 to 12, even if they have not achieved any good results to qualify them to be in the next grade. The DBE (2021a) in its technical report has noted that although the pass rate decreased in 2021, there has been a substantial increase in the number of learners attaining the NSC. The decrease in the overall attainment rate may be credited to the higher enrolment which has placed severe pressure on the school resources; and the introduction of the policy on “progressed” learners which has allowed more borderline learners to be transferred to Grade 12; and other factors that impact on the quality of teaching and learning.

Furthermore, the content that needs to be taught in Grades 10 and 12 is too wide for constructing and shaping learners’ learning. It demands that teachers use extra hours to construct complete work. The year’s terms are not well-balanced. In Grade 10, term 2 there is a lot of work to be taught, such as the completion of all subsidiary journals; ledger accounts; the debtors’ ledger; the creditors’ ledger, and the trial balance. This is corroborated by Mbatha (2016) who asserts that the curriculum for Grade 10 is too long, and the time to complete it is insufficient. The authors suggested that the Department of Education has to review the grade 10 Accounting curriculum and streamline its content and increase contact time for teaching. Thus, in Grade 12, learning of company Accounting such as recording of shares, special accounts only for companies, all components of the financial statements, and analysis and interpretation of the financial statements are expected to be constructed in one term which can be too much for learners. In this

case, schools would rely on commonly planned interventions like winter and spring school programmes to construct and strengthen Grade 12 learner performance in all public schools, and in particular, the underperforming schools.

9. Conclusion

This study concludes that there is a lack of collaboration between the DBE and DHET. The collaboration could assist in developing tools that may help teachers to improve their content knowledge and new ways of constructing learners' learning. Collaboration could also assist in enhancing teaching approaches by developing a handbook on teaching approaches that can guide Accounting teachers in constructing learning of Accounting at the secondary school level. Hence, teaching hours have been identified as a hindering factor in accommodating the three disciplines that are found in EMS. EMS is viewed as an introductory stage of Accounting and it plays a vital role in knowledge construction. Furthermore, the Accounting curriculum content is not well-distributed, as it does not fit perfectly into every term designated for constructing Accounting knowledge in Grades 10 and 12.

10. Recommendations

This study aimed at identifying strategies that will enhance Accounting curriculum implementation to reposition teaching approaches for quality education. The following recommendations are proposed:

10.1 Improving the level of teachers' proficiency in the content knowledge of teaching Accounting

The DBE must work with universities for continuous teacher training and support on content knowledge. The DBE must find a constructive way that may motivate teachers to be active in research so that they will be up-to-date with new developments, this should be done through good incentives. The training of Accounting teachers in active and engaging teaching approaches that promote constructive learning is pertinent.

10.2 Recommendations on challenges experienced by Accounting teachers

Compulsory team teaching for teachers who are teaching Accounting, Business Studies, and Economics must be introduced to improve the standard of teaching EMS. The time allocated for the teaching of EMS must be re-visited. All learners must be given a business dictionary, textbook, and calculator. Proper teaching support in classrooms that have progressed learners to easily catch up with other learners or a monitoring tool must be designed to track the performance of the progressed learners. An additional hour per week to teach Accounting must be introduced, it must, therefore, move from four to five hours a week, and Accounting teachers must be allocated small groups of learners for improved interaction between learners and teachers.

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