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Secondary School Teachers' Experiences in the Teaching of Accounting: A South African Perspective

Mohammed Xolile Ntshangase[1*], Nkarhi Excellent Mathebula[2]

[1,2] University of Limpopo, Polokwane, Limpopo, South Africa.
*Corresponding author: [1]mohammed.ntshangase@ul.ac.za, [2]nkarhi.mathebula@ul.ac.za

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ABSTRAK

Perubahan yang terus-menerus menjadi tantangan dalam mata pelajaran akuntansi akibat pergeseran dalam disiplin ilmu tersebut yang dipicu oleh perkembangan profesi. Penelitian ini berfokus pada pengalaman guru dalam mengajarkan akuntansi di tengah perubahan kurikulum. Studi ini menggunakan desain studi kasus kualitatif interpretatif untuk memahami pengalaman guru akuntansi secara mendalam. Data dikumpulkan melalui wawancara semi-terstruktur dengan sembilan guru akuntansi yang dipilih secara purposif dari enam sekolah, serta melalui penggunaan jurnal reflektif. Temuan penelitian menunjukkan bahwa guru akuntansi sering kali mengalami kesulitan dalam mengajarkan materi baru karena peserta didik tidak memiliki pengetahuan dasar yang memadai untuk mempelajari akuntansi pada jenjang kelas berikutnya. Karakteristik bahasa yang khas pada mata pelajaran ini, serta terbatasnya jumlah buku teks dan kurang memadainya aktivitas penilaian di dalam buku-buku tersebut, menjadi kendala dalam pembelajaran Akuntansi. Selain itu, dukungan yang diberikan oleh pihak manajemen sekolah dan tenaga ahli Akuntansi kepada para guru—termasuk penyediaan layanan konsultasi rutin—dinilai masih kurang memadai akibat keterbatasan pengetahuan mengenai mata pelajaran tersebut serta kurangnya keterampilan supervisi. Studi ini merekomendasikan agar kepala departemen mendapatkan pelatihan menyeluruh mengenai perubahan kurikulum mata pelajaran mereka, sehingga mereka mampu memberikan arahan dan melakukan supervisi terhadap guru-guru di bawah naungan mereka. Dukungan berkelanjutan juga perlu diberikan oleh penasihat mata pelajaran di sekolah untuk membantu guru dalam menangani topik-topik yang sulit serta menerapkan strategi pengajaran yang tepat.

ABSTRACT

Persistent changes plague accounting as a subject because of shifts in the discipline originating from the developments in the profession. This study focuses on teachers' experiences in teaching accounting during curriculum change. It adopts an interpretive qualitative case study design to thoroughly understand accounting teachers' experiences. Semi-structured interviews with nine purposefully chosen accounting teachers from six schools and reflective journals were used to collect data. The findings indicated that Accounting teachers often struggle to teach new content as learners lack the adequate background knowledge to learn Accounting in succeeding grades. The unique language of the subject, shortage of textbooks and insufficient assessment activities in the textbooks constrained the teaching of Accounting. In addition, school management and Accounting specialists were found wanting in terms of the support offered to teachers and providing regular advisory services because of insufficient knowledge of the subject and inadequate supervision skills. The study recommended that heads of departments should be fully trained on curriculum changes in their subjects to provide guidance and supervise teachers under their leadership. On-going support should be provided by school subject advisors to assist teachers with challenging topics and teaching strategies.

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1. Introduction

Accounting is a vital subject in secondary schools, equipping students with essential skills for future careers (Molise et al., 2023). However, teaching Accounting can be challenging, especially in South Africa (Mestry, 2019). This Article explores the experiences of secondary Accounting teachers in South Africa, highlighting challenges, teaching methods and professional development opportunities. The South African educational landscape has changed over the past two decades. It is worth noting that the introduction of the National Curriculum Statement (NCS) in 2006 and the Curriculum and Assessment Policy Statement (CAPS) in 2014 in the Further Education and Training (FET) band resulted in the redesign and the reconceptualization of all subjects offered in the FET phase. Curriculum changes were necessary to foster the skills needed for a democratic society and a globalised world. The changes reflected in Accounting as a school subject were intended to better align it with the international accounting standards in the accounting profession. As such, it altered the misconception teachers and learners had whereby they regard accounting as a routine subject that is only centred on the process of bookkeeping and recording of transactions. Another significant change in accounting was the introduction of new topics, which gave rise to a shift in the prescribed subject content and the movement of topics within and across grades. Adding new content resulted in expanded breadth and depth in the Accounting curriculum statement.

Mathebula et al. (2026) argues that whilst implementing the change in the curriculum has to be resource-intensive to succeed, the teacher remains the key driver of a successful curriculum transformation. In line with this view, Okoth (2019) advocates that failure to align teacher-training methods to the needs of teachers can restrict the development of their content knowledge. This failure may lead to the teachers' unsuccessful implementation of curriculum reforms, which is then attributed to their poor conceptual understanding of reforms in their subject. While teachers undergo training to keep abreast of new developments in education, the extent to which training prepares them is questionable. This is particularly the case in Accounting, where teachers were expected to change to a conceptual approach in teaching content knowledge. With research indicating teachers' difficulties in implementing the curriculum changes (Mathebula & Ntshangase, 2025) and students' high failure rates, a study focusing on teachers' teaching experiences in the context of the curriculum changes is essential. Explore Secondary accounting teachers' experiences in South Africa.

The following questions guided the study: What are secondary teachers' experiences implementing curriculum changes? What strategies can be used to overcome teachers' experiences implementing curriculum changes? From a global perspective, the demand for accounting services and accounting education in the People's Republic of China exploded following the emergence of the Central Government's "Opening Up Policy" in 1978 (Ngwenya et al., 2020). The pace of change has quickened significantly since 1990 as international business connections blossomed and local and foreign companies operating inside China needed to apply Western accounting and reporting principles and practices. According to Ngewnya et al. (2020) internal pressures associated with the reform of struggling state-owned enterprises (SOEs) and the moves towards international acceptance (e.g. membership of the World Trade Organisation) resulted in the replacement of Soviet-style accounting systems with Anglo-American type accounting standards. In 1992, the Ministry of Finance introduced a range of new standards that affected most business enterprises. The Accounting Standards for Business Enterprises (ASBE) and General Financial Principles for Enterprises (GFPE) provided the basis for a new accounting and financial regulatory framework (Bonsu, 2021). Reform concerning accounting education is proceeding relatively slowly despite the radical changes in policy and regulations.

Xu and Dellaportas (2021) identify; *"the need for qualified public accountants in China impedes growth. According to them, Significant obstacles remain. These include a lack of human and financial resources in the educational system, an inadequate curriculum, the low status and poor living of teachers and a lack of belief in the importance of education when immediate returns are available from other investments"* (Zhang & Qu, 2021).

This paper aims to investigate the experiences facing the teaching and learning of Accounting in the OR Tambo Coastal District. Existing related literature was reviewed based on the purpose of the study and presented in this chapter as its purpose. The researcher was helped to understand the gap available in the field within which the topic of this study was located. Reviewing the literature establishes important links between existing knowledge and the research problem being investigated, and it provides beneficial information about the methodology that can be incorporated into a new study (Ncwane, 2019). The literature is presented according to the following sub-headings derived from the study's research questions and

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objectives: 1) Teachers' experience in teaching Economic and Management Sciences (EMS) from General Education and Training (GET) to teaching accounting in Senior Secondary Schools. 2) Teachers' experiences in implementing curriculum changes. 3) Strategies to overcome teachers' experiences in implementing curriculum changes in Accounting.

This paper explores the role that the learning area, EMS, plays in preparing learners for accounting in grade 10. EMS in grade 9 includes accounting related assessment standards upon which the grade 10 Accounting curriculum builds. The grade 10 Accounting curriculum is based on the assumption that learners have mastered the related content in grade 9. The effective implementation of EMS in grade 9 is therefore important for the teaching and learning of Accounting in grade 10.

Maceke et al. (2026) add that the heads of departments and head teachers must supervise curriculum implementation. However, research suggests that because of incompetent school leadership and management, there is often a failure to offer sufficient support and monitoring of the actual execution of curriculum changes in the classroom, according to Ngwenya et al. (2020).

2. Materials and Methods

The study adopted a qualitative case study strategy within the interpretive paradigm to explore the experiences of Accounting teachers teaching Grade 12. We chose the interpretive paradigm because we believe that our interpretation of data is influenced by multiple socially constructed realities (Cohen, 2018; Furragia, 2021). Given our goal of thoroughly understanding Accounting teachers' experiences, we found the qualitative case study design appropriate (Maceke et al., 2026). The study focused on a group of five Accounting teachers as the primary assumption of the case study was the bounded system (Ngwenya et al., 2020).

We selected schools based on the accessibility of participants and their willingness to take part in the study. Consequently, we confined the study to neighbouring schools where we work. We chose five schools in OR Tambo District due to their quick accessibility and willingness to participate. We handpicked five Accounting teachers, each teaching Grade 12 Accounting, as they shared common characteristics. Furragia (2021) argued that in qualitative sampling, the researcher selects a small number of participants who can provide in-depth information about the phenomenon under study.

We conducted semi-structured one-on-one interviews to delve into the Accounting teachers' experiences of teaching Grade 12. The interviews, lasting approximately 45 minutes, took place at the participants' workplace during their free periods. We used prompts to ensure an uninterrupted conversation and obtained the participants' assent before tape-recording the interviews. We transcribed the recorded interviews verbatim to accurately capture the participants' views. Additionally, we gathered information on the participants' experiences of implementing Accounting changes through teacher reflective journals. This method allowed us to capture relevant information that may have been omitted in the interviews. Teachers were requested to write about their experiences with implementing Accounting changes in their journals. We then revised categories and grouped them into specific themes to report the findings. The themes developed from the interviews were used to analyse the reflective journals.

Qualitative approach

This study adopts a research paradigm, approach, design, and a case study research design to provide a comprehensive and detailed understanding of the challenges faced by both teachers and students in the teaching and learning of Accounting. The researcher aims to explore the difficulties encountered in the teaching and learning of Accounting. A case study research design is a qualitative analysis method that focuses on providing a detailed account of one or more cases. The population is defined as a group of elements or cases that adhere to specific criteria from which the researcher intends to sample. The teachers of Accounting from six selected secondary schools in the OR Tambo Coastal District education district constitute the target population for this study. The target population is viewed as the total group of elements the researcher is interested in learning more about. This study's population includes all secondary schools offering the Accounting subject in the OR Tambo district. The case study involves a systematic inquiry into an event and aims to describe and explain the phenomena of interest. The research design in this study encompasses six selected secondary schools in the OR Tambo District.

Population & sampling

Mokone (2020) provide a definition of population as "a group of elements or cases, whether individuals, objects, or events, that conforms to specific criteria to which the researcher intends to sample." Johnson and Christensen (2024) concur, describing population as a significant or total group of elements that the researcher is interested in learning more about. Bell & Sengupta (2021) views the population as

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the target population from which the researcher draws the sample. The target population in this paper consists of Accounting teachers from six selected secondary schools in the OR Tambo District. The population of this paper comprises six teachers from six secondary schools offering the Accounting subject in the OR Tambo Coastal District. For ethical purposes, participants are hereby referred to by pseudo-names as the matter of importance is the content of what they present.

Research instruments

According to Johnson and Christensen (2024), data collection is a term used to describe preparing and collecting data. In this paper, the researcher used face-to-face, in-depth individual interviews and non-participant observations to collect the data from sampled teachers from six selected school education districts.

Data collection procedure

According to Johnson and Christensen (2024), data collection is a term used to describe preparing and collecting data. In this study, the researcher used face-to-face, in-depth individual interviews and non-participant observations to collect the data from nine sampled teachers from three school-selected schools in the OR Tambo Coastal district.

Face-to-face interviews

In this research, the author utilized face-to-face, in-depth interviews as a primary method to explore the challenges encountered by both educators and students in the context of accounting education. These interviews were conducted directly with the subjects to gather first hand insights. To facilitate data collection, the researcher crafted a set of open-ended questions, forming an interview guide. An interview serves as a dialogic process where the interviewer poses questions to gain insights into the interviewee's perspectives, beliefs, updates, opinions, and actions. The approach to these interviews was semi-structured, offering flexibility in the exchange between the interviewer (researcher) and the interviewees, promoting an environment where participants could freely express themselves. This setup was instrumental in yielding rich, detailed information. According to Ncwane (2019), semi-structured or in-depth interviews are valuable for extracting deep insights into a person's thoughts, beliefs, knowledge, motivations, and emotions regarding a subject (Johnson & Christensen, 2024). Both Johnson and Christensen (2024) and Ncwane (2019) agree that in-depth interviews, characterized by their open-ended questions, are effective in capturing the nuances of participants' perspectives, including their conceptualizations of their world and how they interpret significant life events. These face-to-face interviews were specifically employed to uncover the issues affecting accounting education in secondary schools within the OR Tambo Coastal District. The researcher used a specially designed interview guide for these sessions, with each session lasting at least forty-five minutes. Given that all the participants were teachers, English was chosen as the medium of communication to gather responses from the teachers. The researcher meticulously recorded the teachers' responses verbatim in his notepad.

Data treatment and analysis

Qualitative research data is analyzed through the use of inductive analysis. Inductive analysis is the process through which qualitative researchers synthesize and make meaning from the data, starting with specific data and ending with categories and patterns (Ncwane, 2019). The thematic approach was adopted to analyze the data. Thematic analysis was chosen in this study as it is "a qualitative analytical method which identifies, analyses and reports patterns (themes) within data" (Ndamase & Ntshangase, 2025).

Furthermore, it minimally organizes and describes your data set in (rich) detail. Further, it interprets various aspects of the research topic. The researcher organized the data into manageable units, synthesized it, searched for patterns, and discovered what was essential and what was to be learnt. It is essential to highlight that the analytical method used by the researcher is explained in detail in discussion.

Validity and reliability

Johnson and Christensen (2024) and Gholami et al (2024) concur that reliability and Validity are the two most critical psychometric properties to consider in using tests or assessment procedures. Johnson and Christensen (2024) further state that when qualitative researchers speak of research validity, they usually refer to qualitative research that is plausible, credible, trustworthy and, therefore, defensible.

3. Result and Discussion

Influence of teachers' content knowledge in the process of teaching and learning accounting

Table 1 shows that the twelve interviewed teachers were qualified professional teachers. The table above also reveals that out of twelve teachers who participated in the interviews, only three affirmed that they have Accounting as an area of their specialization. This implies that there were few teachers with accounting as a subject of their specialization among the study participants. The

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three teachers that confirmed having accounting responded as CHED IV in Accounting II, Teacher's Diploma and B.Com Accounting II and B.Com Accounting plus PGCE holders. Nine teachers interviewed teachers who reflected that they had professional teacher qualifications but without accounting as their subject of specialization. It is clear from the responses of interviewed teachers that Accounting in most of the sampled schools is taught by teachers with a limited background in the subject, which could have some impact on the teaching and learning of Accounting.

Table 1. Teachers' qualifications in teaching the Accounting subject

Partici-pant	Qualification
A	College Higher Education Diploma (CHED) in Accounting II
B	Bachelor of Commerce (B.Com) Education
C	Teachers Diploma and B.Com Accounting II
D	Bachelor of Education (Bed) in Economic and Management Sciences (EMS)
E	CHED (M+4)
F	Secondary Teachers Diploma (STD)
G	B.Com Accounting + Post Graduate Certificate in Education (PGCE).
H	STD
I	National Diploma in Professional Education (NPDE)
J	CHED
K	Junior Primary Teachers' Diploma (JPTD)
L	B.Com Education (Bed)

The individuals emphasized the importance of teachers possessing adequate knowledge of accounting in order to effectively teach and facilitate learning. They noted that teaching a subject without a solid understanding of its content is challenging. Accounting is a subject that encompasses both theory and practice, and this aspect significantly impacts the teaching and learning process, underscoring the critical nature of teachers' accounting content knowledge. The surveyed teachers highlighted the complexity of accounting and the necessity of a strong grasp of its fundamentals for easy comprehension. They stressed the importance of teachers having a thorough understanding of the subject and employing diverse teaching methods to make it accessible to their students. Additionally, they mentioned that a teacher with accounting content knowledge can delve into specific areas that require further understanding from the students. For instance:

> *"Accurate knowledge is crucial for engaging young minds and facilitating effective teaching and learning. The teacher's accounting content knowledge is essential for unpacking the syllabus and clarifying specific areas that require extended or deeper understanding." (Participant E)*

> *"Having content knowledge in accounting is crucial because it differs significantly from other subjects, including mathematics. A trained teacher is needed for teaching accounting basics such as journals, income statements, balance sheets, trial balances, and general ledgers." (Participant H)*

The teachers' responses indicated that possessing appropriate subject content knowledge eases the teaching and learning process for them. All participants confirmed their attendance at accounting workshops, although they expressed dissatisfaction with the infrequency of these workshops, which are typically held once or twice a year. Their feedback suggests that these workshops do not equip them with the necessary teaching skills and content for accounting. The overall sentiment among the participants underscores the need for regular workshops focusing on their subject. In line with the researcher's observations, the participants reported that these workshops addressed content gaps and provided a platform for experienced teachers to share their insights with other educators, which proved beneficial. They expressed a strong desire for accounting workshops and indicated their willingness to attend any available workshop on the subject, even if they are not specifically invited. Their responses to the question are as follows:

> *"Yes, typically once or twice a year. They are helpful as they provide a forum for discussing content gaps and enable experienced teachers to share their insights with newcomers."* (Participant C)

> *"Yes, I attend workshops, usually held twice a year. These workshops are valuable as they serve as refresher courses and platforms for educators to share information, allowing strengths and weaknesses to be identified."* (Participant E)

> *"Yes, typically once or twice a year within our district. However, I often attend accounting workshops at the Eastern Leadership Institute (ELI) for other districts as well, as I need to stay well-versed in accounting. These workshops are beneficial."* (Participant H)

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The responses indicate that there is a limited availability of workshops aimed at enhancing the capabilities of accounting teachers, despite the fact that these workshops offer some benefits for improving the education system.

Research in Accounting Education, Bonsu, 2021 highlights that changes in the Accounting curriculum required teachers to modify their teaching and assessment methods to align them with the demands of the new curriculum. The assumption was that the adoption of diverse teaching approaches could lead to the advancement of accounting proficiencies that are required in order to succeed in the profession. This is confirmed by Pherson and Pherson (2020) who found that using alternative teaching strategies encouraged developing the critical thinking skills learners need in solving financial problems. However, with regard to assessment, Ngwenya and Mestry (2019) noted that there are problems with teachers' understandings and interpretations of assessment in schools. Accounting is a discipline that requires more practice than most others because of its practical nature (Bonsu, 2021). Van der Merwe-Muller and Dasoo (2021) advise that a range of assessment tasks should be given to learners to involve them in discussion whilst encouraging them to think creatively. This means that in Accounting, assessment activities must cover the entire content of the subject and the variety of skills that cover a range of cognitive levels to cater to different learner abilities.

However, research has revealed that formative assessment is not understood by teachers because of a lack of conceptual understanding of Accounting. The situation is worse in rural schools where teachers face the challenges of large classes and a shortage of resources, mainly textbooks. Because of this, many learners attain poor outcomes. Whilst in Accounting, learners are confronted with scenarios that entail multiple and different solutions, providing feedback was challenging as learners struggled to formulate solutions because of language impediments. In addition, it was difficult for teachers to write diverse, lengthy comments when providing feedback to large classes in rural schools. Teaching and assessment in Accounting requires understanding and using various teaching and assessment strategies.

Teachers found that learners' background knowledge or preparedness, instructional language and unique language of Accounting and assessment in Accounting were the main factors that hampered the implementation of changes in the Accounting curriculum.

Prior knowledge and perceptions that learners arrive within the classroom form the foundation for new knowledge they construct. In Accounting, learners' background knowledge is crucial as each topic builds on the previous knowledge. Findings showed that teachers were worried that learners had not acquired adequate background knowledge in previous grades as they lacked understanding of the basic Accounting principles. Brian further explained that the lack of background knowledge might be because of how the Financial Literacy content is structured in Grades 8 and 9. The topics are not taught consecutively: "*In Economic and Management Sciences (EMS) there are three components and Financial Literacy topics are scattered and not taught in one term*."

Teachers mentioned that the Accounting content in Grade 9 is too simple to give learners the relevant skills they need for further learning in the subject. As a result, they get inadequate exposure to the knowledge and skills they are expected to acquire before they get into the FET phase. Odwa added that when learners got to Grade 10, they lacked sufficient understanding of foundational concepts and principles that were pertinent in learning Accounting in the subsequent grades:

> "*What I have seen in all the years of teaching Accounting in the FET phase, when learners get in to Grade 10 they can name Accounting terms but they do not understand, they just memorise theme and this affects their learning in Grade 11 and 12*." (Odwa, FET Accounting teacher, June 2024).

In Accounting, students learn better when they build on preceding knowledge, which helps them reinforce the connections between present knowledge and the new concepts about to be learnt. Teachers concur that because many learners come to Grade 12 with limited previous knowledge, textbooks should give them the full background knowledge needed to learn Grade 12 content. However, teachers raised concerns about the information found in textbooks with respect to previous knowledge that a learner is required to possess prior to learning the new topic. Teachers' responses revealed that textbooks fell short in providing support regarding previous knowledge:

> "*Our learners are not well-prepared, even though they face the challenge of forgetting. Especially in new topics there is nothing in the textbook that reminds me about previous knowledge of learners. I use my experience*." Lizwi, FET Accounting teacher, June 2024).

Language of instruction and the unique language of Accounting

Teachers experienced language as one of the serious impediments in the teaching of Accounting in Grade 12. Teachers explained that learners who

p-ISSN 2527-5712 ; e-ISSN 2722-2195 DOI : https://doi.org/10.51169/ideguru.v11i1.2523

were not fluent in the language of instruction often found it difficult to comprehend the new concepts. Although the language of teaching hindered effective learning of Accounting, teachers believed that the unique language of the subject intensified the challenges. This had major consequences for the teaching and learning of the subject. Teachers mentioned that the language of Accounting is unfamiliar to learners, and terminology encountered in the subject is difficult to master and comprehend. This is confirmed by Sandile who added that because Accounting is a subject with its own distinctive language, learners often fail to understand new knowledge as they find it difficult to make sense of the unique concepts of the subject. The situation is worsened when the language of teaching Accounting is the learners' second language:

> *"You know language is the reason why my learners fail Accounting because in Grade 12 or any other Grade, Accounting has its own vocabulary which learners must get used to. If they do not understand simple English it becomes difficult to understand the subject."* (Sandile, FET Accounting teacher, June 2024)

Teachers said the language barrier added to learners' challenges in solving financial problems. Sibusiso noted that learners often could not analyse financial information because of an inadequate understanding of the language of Accounting. Learners frequently struggle to provide sound solutions to the financial problems. Although they understand the information provided, they often find it challenging to formulate responses because of linguistic limitations in communicating in English:

> *"In most cases they find it difficult to answer questions in tests. It is difficult to come up with the answers in English"* (Sibusio, FET Accounting teacher, June 2024)

Teachers were of the opinion that it was their responsibility to explain the text in the mother tongue first and then revert to English in an attempt to clarify new concepts and to assist learners in understanding the task requirements. Teachers believed they were compelled to use the learners' home language to facilitate the learning of Accounting. Therefore, they make use of code switching in teaching Accounting to overcome the challenge and to encourage learning. This is what Thembakazi said:

> "*I always code switch. It helps a lot especially when I'm introducing new topics. I always explain each word on the topic in English and Isixhosa*". (FET Accounting teacher, July, 2024)

Furthermore, teachers were concerned that learners were often passive in the classroom and rarely engaged in meaningful discussions as they were required to respond in English. However, teachers found group discussions to be a learning space that provided support in allowing learners to share their ideas and thoughts freely within their groups using their home language. Teachers raised concerns that although the use of code switching helped in clarifying new concepts, other Accounting concepts could not be explained in IsiXhosa. There were words that did not have an equivalent in the learners' mother tongue because they originated from another language apart from English. As a result, teachers had to use visuals like pictures to illustrate the new concepts. Whilst visuals were believed to be of great help in enhancing the learning of new and unfamiliar concepts, teachers raised concerns that pictures that were meant to enrich learning of new concepts were hazy in the textbooks they were using. Furthermore, teachers expressed their discontent that schools do not have funds to buy Accounting posters that are pertinent in illuminating unfamiliar concepts:

> *"In the books, there are pictures and other graphics to emphasise new concepts and help learners understand. But they are in black and white and they are not clear. Posters are better."* (Thembakazi, FET Accounting teacher, June,2024)

> *"We raised the issue of putting up posters with terms and pictures, but the principal said there is no money." (Sibusiso, FET Accounting teacher, June, 2024).*

Sometimes teachers are compelled to use the learners' home language to facilitate the learning of Accounting as the language of instruction was a barrier to learning. As a result, teachers on many occasions had to switch to the mother tongue for further explanation of new concepts. In addition, they used the learners' everyday experiences and immediate environment to clarify new knowledge.

Capacity and support within the school

Accounting teachers expressed their views on how physical resources and support from school management and learners hampered or supported the implementation of curriculum changes in school.

Physical resources Teachers regarded textbooks as the main resource they needed to support the implementation of the CAPS Accounting curriculum. They further explained that when the new curriculum was implemented in 2014, enough textbooks were ordered for the number of learners who were in Grade 12 in that

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specific year. However, teachers mentioned that there was a shortage of textbooks because of the increased number of learners:

> *"Because there are more learners in my class than the previous years, other learners do not have textbooks."* (Nokuzola, FET Accounting teacher, June, 2024*)*

Odwa confirmed that when textbooks were lost or when the number of learners increased, textbooks were not replaced and, as a result, there were not enough for all the learners in class.

Teachers felt that understanding accounting concepts depended on the information found in the textbooks. What is remarkable though is that prescribed textbooks do not provide a detailed explanation of the unique concepts. Teachers mentioned that they encountered problems when preparing lessons, especially for new topics, because they do not have enough teachers' textbooks to consult to get different perspectives on the topic. Teachers indicated that other textbooks did not have sufficient content, and as a result, they found it problematic to prepare lessons:

> *'Textbooks should give us more knowledge about new accounting terminology when doing lesson plans. Definitions are there but do not give full information; [for example] the buyback of shares is not explained clearly."* (Odwa, FET Accounting teacher, June 2024)

This shortcoming compelled Odwa to use more than one textbook to teach new concepts. It is however unfortunate that he had to buy other Accounting textbooks using his own funds because the school could not afford to buy additional textbooks:

> "*I bought two books because they explain new terms clearly, but I do not have a teacher's guide. The school does not have money to buy them*." (FET Accounting teacher, June 2024)

Teachers expressed concerns about the coverage of content within the main topics. They indicated that whilst the new topics appeared in the textbooks, information provided was not comprehensive enough for learners to understand the topic. In addition, textbooks do not provide teachers with sufficient content to explain the topics thoroughly in class.

School management

In this study, all teachers were Accounting specialists with adequate qualifications. Although teachers were well equipped and had relevant expertise to teach Accounting, they were concerned about major changes in the CAPS Accounting curriculum. Teachers mentioned that the introduction of new topics was seen as a huge change in Accounting. Although they had been teaching some new topics, they were still not confident to teach others. Teachers added that Accounting is not about calculations anymore; it requires understanding of theory to be able to analyse financial information and to solve financial problems. They often found it challenging to equip learners with the analytical skills needed to analyse financial information. Their main concern was that they often did not get adequate support from the school management:

> *'There are different topics that have been added: Buying back of shares and calculation of average price. There is more theory and learners have to understand it."* (Zizo, FET Accounting teacher, June 2024)

Bulelwa (FET Accounting teacher, June 2024) added that other new topics were not easy to introduce; she does not get enough support from management. The situation is exacerbated by the fact that the Commerce Head of Department (HoD) was not an Accounting specialist:

> *"My HoD does not help me much; she did not know much about Accounting, she majored in Business Studies". Because teachers do not get the support they need from management, they rely on other Accounting teachers in the cluster*: *"I get help from the cluster coordinator, who is very good in Accounting*." (Nolubabalo, FET Accounting teacher, June 2024)

Olona said her HoD had limited understanding of the changes in the Grade 12 curriculum, as he was not teaching that grade:

> "*My HoD never supported me with the challenges I had in CAPS Accounting content; instead, he gave me permission to consult cluster colleagues.*" (Olona, FET Accounting teacher, 27 March 2019).

The fact that teachers got insufficient support from their heads of department was concerning. They indicated that their principals were very supportive even though some did not fully understand the curriculum being implemented.

Learners' parental support

Whilst parental involvement in learners' learning is of paramount importance, teachers were concerned that parents did not support their learners. Learners from certain backgrounds were less likely to get sufficient support. Teachers mentioned that most learners do not get the necessary guidance and support in the completion of school tasks because they come from grandparent-headed and child-headed families. A

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number of learners were grappling with multiple and competing responsibilities as they were also expected to take up parenting responsibilities and household duties. This is what teachers said:

> "*In my class there are children who live with their grannies. They are old and they do not come to school when you call them.*" (Phumza, FET Accounting teacher, June 2024)
>
> *"Our learners do not have time to do homework because when they come back from school they have to cook, and do washing for other children and some have no parents to support them."* (Khanya, FET Accounting teacher, June 2924)

Teachers added that some learners normally do not do homework because of problems emanating from their home context. Teachers commented that they do not receive support from many of the parents in successful implementation of curriculum changes. Some of the children, when they get home, are required to take up family responsibilities and daily errands. As a result, they do not have enough time to focus on their schoolwork.

Capacity and support from outside the school

Teachers regarded in-service training offered by the Department of Basic Education (DBE) as the main factor affecting support received outside the school.

All sampled teachers agreed that they had received training on the changes in Accounting but said it was not enough. They were also concerned about the time allocated for the workshops, saying it was insufficient to grasp all the information on new content.

Teachers thought that after attending workshops, consistent monitoring should have been provided to support them with implementation. They expressed concerns that the DBE did not offer constant monitoring. Odwa added that there had never been school visits by the subject specialists to attend to individual teachers' challenges with the implementation, especially as there were continuous changes in accounting.

> "*In my district, monitoring never took place; subject advisors were coming to school if there had been a request or if a school was failing*."

Strategies to overcome teachers' experiences in implementing curriculum changes in Accounting

In the face of difficulties, innovative methods are being used in secondary accounting education, including traditional approaches like textbook-based learning (Mestry, 2019). Effective and engaging instructional strategies should be employed by teachers when teaching Accounting. The Department of Education (DoE) should ensure that teachers are well-prepared with the most effective methods and strategies for teaching and learning accounting. Schools should be motivated to incorporate ANA, where difficult questions can be identified and given more attention. Workshops and collaborative teaching efforts could be arranged to address challenging topics in Accounting. Another instructional approach that can enhance the teaching of accounting is the implementation of e-learning, allowing learners to access accounting education at their own convenience. Telematics should not be limited to teaching subjects like Mathematics and Physics, but should also encompass Accounting, enabling learners to access information from experts.

4. Conclusion and Suggestions

Based on the study's results, the following conclusions can be made: DoE should make it compulsory that accounting should be included in Science stream The level of teaching experience attained by Accounting teachers can affect students' academic performance in the subject. With increasing years of teaching experience, thus, more experienced Financial Accounting teachers can make more significant contributions to students' academic performance than novice Financial Accounting teachers can do. Again, it can also be concluded that a significant positive relationship exists between teacher qualification and students' performance in Financial Accounting at the Senior High School Level. Thus, the academic prowess of the Financial Accounting teachers directly relates to the student's academic performance. Teachers with high academic qualifications in Financial Accounting are well endowed to effectively teach the subject, which will invariably lead to improved student performance in the subject Accounting and the need for teachers to implement the changes, this article sought to explore Accounting teachers' experiences of teaching the new Accounting curriculum in schools. The outcome of this study indicated that numerous factors were experienced by teachers as hindering their efforts to successfully implement curriculum changes in Accounting. Whilst advisory support was important during the execution phase of frequent curriculum changes in Accounting, findings from this study indicated that regular supervision and continuous support was not offered to teachers by relevant DBE stakeholders. This frustrated teachers' attempts to get to grips with new content and ensure effective instruction. Keeping in mind that Accounting is regarded as a subject that necessitates regular practice because of its

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practical nature, there was an outcry from teachers who participated in this study regarding the shortage of textbooks. Furthermore, textbooks were found deficient in guiding and supporting.

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